Requirements Traceability Matrix

By Test Step

Test Step All

Tested throughout the test.

Rqmnt #:	**Description**
CF-1	Provide the capability to classify accounting transactions by the following structures: fund, program, organization, project, activity, cost center, object class, and any other data elements needed to meet the data classification and/or reporting needs of the agency. This will include relating Federal Account Symbols and Titles (FAST) structures established by Treasury in the system's fund structure for reporting purposes.
CF-19	Incorporate both proprietary and budgetary accounts in the system, and maintain the relationships between accounts as described in the U.S. SGL.
CF-2	Achieve consistency in budget and accounting classifications and synchronization between those classifications and the organizational structure. Consistency will include maintaining data relationships between budget formulation account code classifications (budget accounts published in the President's budget), budget execution and accounting classifications (appropriation fund symbols published in the Treasury annual report appendix and other Treasury publications), and the agency's organizational structure (the groups and/or individuals who have responsibility for the account coding classifications).
CF-20	Use account titles consistent with the account titles provided in the U.S. SGL.
CF-21	Provide subsidiary ledger support for U.S. SGL accounts. Support may be as detailed as the agency deems appropriate for asset protection, management information, and fund accounting. The system must also support reconciliation of U.S. SGL control accounts to their respective subsidiary records by accounting period.
CF-22	Support an SGL account structure for multiple appropriations (including receipt accounts) or funds and multiple fiscal years within the appropriations, including annual, multiyear, and no-year appropriations.
CF-23	Support the processing of information consistent with the standard transaction identification process rules from U.S. SGL.
CF-24	Provide the capability to create additional sub-accounts to the U.S. SGL for agency specific tracking and control. These sub-accounts will summarize to the U.S. SGL accounts.
CF-25	Use standardized transactions identified by reference codes to control transaction editing, posting to the appropriate U.S. SGL accounts, and updating of other information maintained in the system, such as document balances and available funding.
CF-27	Update both budgetary and proprietary accounts based on a single input transaction.
CF-28	Generate and post compound U.S. SGL debit and credit entries (at least four pairs) to the U.S. SGL from a single input transaction.
CF-3	Provide a fund structure that defines each entity for which separate accounting and reporting are needed to meet legal and assigned responsibilities and reporting requirements. This structure should provide for identification of appropriation or fund accounts established by OMB and Treasury through the budget process, receipt accounts, credit program and financing accounts, deposit funds, clearing accounts, and other accounts as may be deemed necessary. The fund structure must provide for additional detail below the appropriation level to support fiscal year accounting, appropriation sub-accounts used for reporting to Treasury, and financial statement preparation.
CF-30	Automatically liquidate, partially or in full, document balances through designated transaction codes. This capability will be used in the liquidation of commitments, undelivered orders, payables, receivables, or other items, as appropriate.
CF-4	Differentiate between the type of budgeting, accounting, and reporting treatments to be used for each fund (e.g., annual appropriation, multiyear appropriation, no-year appropriation, revolving fund, trust fund, receipt account). The account classification structure will provide additional fund structure information that supports the detailed accounting and reporting needed to fulfill legal requirements, reporting requirements, and assigned responsibilities. At a minimum, these characteristics must be supported: fund type, e.g., general fund, deposit fund, trust fund, revolving fund, borrowing source, and OMB function designations; budget status, e.g., on budget, off budget, or financing account; and the fiscal year designation, e.g., annual, multiyear, or no-year obligation authority.
CF-43	Support both batch and real-time on-line data entry and use the same edit and update rules as appropriate for each mode.

CF-45	Support management controls to ensure that transactions are processed in accordance with government and agency-prescribed standards and procedures, the integrity of data in the system is maintained, and access is restricted to authorized users.
CF-46	Provide transaction edits that control, at a minimum, fund availability, account structure, and tolerance levels between related transactions, such as between an obligation and its related accrual.
CF-5	Provide a program structure with sufficient levels of detail to allow reporting for all categories on which budgetary decisions are made, whether legally binding, as in appropriation limitations, or in the nature of policy guidance, as in Presidential pass-backs, congressional markup tables, or internal agency decisions. The account classification structure must also support additional detail needed to meet both external reporting requirements to OMB and Treasury and be flexible enough to meet agency-specific requirements.
CF-9	Provide an object class structure consistent with the standard object class codes contained in OMB Circular A-11, "Preparation and Submission of Budget Estimates". This structure must also accommodate additional levels (higher and/or lower) needed to support agency management reporting and control needs.
FD-18	Record the financial impact of all transactions that affect the availability of funds, such as commitments, liquidations, obligations, and expenditures.
FD-49	Maintain current information on commitments and obligations according to the classification structure, on a fund by fund basis.
FD-50	Track the use of funds against operating or financial plans.
FD-56	Maintain open documents to show the status of commitments, undelivered orders, accruals, and disbursements by document line item.
R-11	Use financial data that can be traced directly to SGL accounts to produce reports providing financial information, whether used internally or externally.
R-15	Report events and transactions according to the accounting classification structure and within a given accounting period.
R-18	Use the U.S. SGL mandated chart of accounts as the basis for preparing external reports or data transmissions to OMB and Treasury.

Test Step Mand Ques.1

Mandatory Question #1

Rqmnt #:	**Description**
BE-3	Provide flexibility in establishing and modifying funding distribution and spending levels at multiple organizational levels. Allow authorized personnel to reallocate funds at designated levels.
CF-14	Provide the ability to account for budgetary resources at a lower level in the accounting classification structure than they are budgeted and controlled.
CF-5	Provide a program structure with sufficient levels of detail to allow reporting for all categories on which budgetary decisions are made, whether legally binding, as in appropriation limitations, or in the nature of policy guidance, as in Presidential pass-backs, congressional markup tables, or internal agency decisions. The account classification structure must also support additional detail needed to meet both external reporting requirements to OMB and Treasury and be flexible enough to meet agency-specific requirements.

Test Step Mand Ques.2

Mandatory Question #2

Rqmnt #:	**Description**
PM-16	Establish payables and make payments on behalf of another agency, citing the other agency's funding information.
PM-40	Support the receipt of bills from other Federal agencies, and their payment through central electronic systems.

Test Step Mand Ques.3

Mandatory Question #3

Rqmnt #: Description

CF-10 Provide a revenue source code structure to identify and classify types of revenue and receipts received by an agency so that they are represented properly on the agency's financial statements.

CF-25 Use standardized transactions identified by reference codes to control transaction editing, posting to the appropriate U.S. SGL accounts, and updating of other information maintained in the system, such as document balances and available funding.

CF-26 Allow standardized transactions, including system-generated transactions, to be established, modified, or deleted by authorized personnel. Provide for traceability of changes.

Test Step Mand Ques.4

Mandatory Question #4

Rqmnt #: Description

RM-20 Maintain data for receivables referred to other federal agencies and/or outside organizations for collections.

RM-24 Provide information to allow either manual or automated reporting of delinquent accounts to commercial credit bureaus and referral to collection agencies or other appropriate governmental organizations.

RM-41 Allow for offset of funds due to delinquent indebtedness through administrative offset, federal employee salary offset, and income tax refund offset.

RM-43 Provide ability to capture TIN data for the debtor and report overdue receivables with associated TIN data to Treasury for possible offset.

RM-44 Comply with requirements of the IRS's Tax Refund Offset Program and Treasury Offset Program.

Test Step Mand Ques.5

Mandatory Question #5

Rqmnt #: Description

CF-8 Provide a project structure that is independent of the other classification structures to allow multiple organizations, programs, and funding sources to be associated with a project.

Test Step Mand Ques.6

Mandatory Question #6

Rqmnt #: Description

R-1 Allow for the information contained in the system to be queried to present specific detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.

R-11 Use financial data that can be traced directly to SGL accounts to produce reports providing financial information, whether used internally or externally.

R-12 Maintain accounting data to permit reporting in accordance with accounting standards recommended by the Federal Accounting Standards Advisory Board (FASAB) and issued by the Director of OMB, and with reporting requirements issued by the Director of OMB and the Secretary of the Treasury (Appendix B).

R-13	Provide summarized data electronically to systems used by the agency for decision support and provide for the preparation of financial statements from the SGL and by “line of business.”
R-15	Report events and transactions according to the accounting classification structure and within a given accounting period.
R-16	Maintain the financial information required for program performance, financial performance, and financial management performance measures needed for budgeting, program management, and financial statement presentation.
R-17	Produce, distribute, and provide access to formatted reports defined by agency management for the specific requirements of the agency.
R-2	Present information resulting from system queries formatted to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.
R-3	Provide for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.
R-4	Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.
R-5	Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.
RM-9	Print statements as well as bills.

Test Step Mand Ques.7

Mandatory Question #7

Rqmnt #:	**Description**
CF-26	Allow standardized transactions, including system-generated transactions, to be established, modified, or deleted by authorized personnel. Provide for traceability of changes.
CF-34	Provide audit trails to trace transactions from source documents, original input, other systems, system-generated transactions, and internal assignment transactions through the system. Provide transaction details to support account balances.

Test Step Mand Ques.8

Mandatory Question #8

Rqmnt #:	**Description**
CF-12	Derive the expanded accounting classification structure from abbreviated user input so that user input is minimized, data entry is made easier, and errors are controlled and reduced. Examples of methods include entering “shorthand codes” using a keyboard function to look up additional elements, “clicking” on entries in a “lookup table” or “pop-up menu,” and scanning a bar code.

Test Step Mand Ques.9

Mandatory Question #9

Rqmnt #:	**Description**
CF-12	Derive the expanded accounting classification structure from abbreviated user input so that user input is minimized, data entry is made easier, and errors are controlled and reduced. Examples of methods include entering “shorthand codes” using a keyboard function to look up additional elements, “clicking” on entries in a “lookup table” or “pop-up menu,” and scanning a bar code.

CF-13	Provide flexibility to process additions, deletions, and changes to accounting classification structure codes without extensive program or system changes. Table-driven systems, where frequently changed information is kept in tables separate from program logic and under a system administrator's control, and data base management systems are two examples of ways to provide such flexibility.
FD-16	Provide for designated authorities to establish and modify the system's response (either reject transaction or provide warning) to the failure of a funds-availability edit for each transaction type.

Test Step None

Not tested.

Rqmnt #:	**Description**
CF-11	Provide the capability to classify accounting transactions by other data elements needed to meet the data classification and/or reporting needs of the agency. Provide the capability to define additional data elements for use in data classification for internal reporting and/or control needs for agency-specific purposes
CF-32	Perform integrity checks on batches received via interfaces. Checks should include a batch number to detect duplicate or skipped batches, and validity of header and trailer records to ensure counts and amount in trailer agree with records in the batch.
CF-36	Provide audit trails to identify changes made to system parameters and tables that would affect the processing or reprocessing of any financial transactions.
CF-48	User entry and query screens must support validation of codes entered on the screen and assist users in determining correct codes if an invalid code is entered. Provide for inquiry by the user to verify valid codes during the data entry process.
CF-52	Archive transactions and related information needed for audit trails in a format accessible by audit software.
CF-55	Retain system records in accordance with federal regulations established by the National Archives and Records Administration (NARA), GAO, and others. Prevent the purging of transactions prior to the proper period in accordance with regulations governing the retention of documents and transactions.
CF-8	Provide a project structure that is independent of the other classification structures to allow multiple organizations, programs, and funding sources to be associated with a project.
FD-13	Provide for on-line notification of funds availability prior to the distribution of lower level funding and the processing of commitment, obligation or expenditure transactions.
FD-40	Maintain an on-line history file of closed-out documents for a user-defined period of time.
FD-47	Record expenditures related to payments made through use of imprest funds, third-party drafts, and Government credit cards.
FD-8	Maintain operating plans at or below the funds control level of the classification structure.
PM-21	Record obligations, expenses, assets, etc., associated with payments made through use of imprest funds, third party drafts, and government credit cards. Establish payables to replenish the imprest fund or pay the financial institution handling the third party drafts and credit cards.
PM-38	Prepare reports to Treasury on disbursements made by an agency with its own disbursing authority.
PM-43	Flag payment transactions that will disburse a fund into a negative cash position. (Reimbursable work can result in this type of transaction with appropriate authority.)
R-13	Provide summarized data electronically to systems used by the agency for decision support and provide for the preparation of financial statements from the SGL and by "line of business."
R-23	Monitor the overall operation of the system to determine if operations are on schedule and all necessary operating steps have been completed successfully, and alert the system manager to malfunctions on a timely basis.
R-25	Perform and report the result of data integrity verifications, such as reconciliation between reports produced and data sets within the system, and the results of validity, combination, and balancing edits.
SGL-14	Provide control accounts in the general ledger to balance between the general ledger and other systems, such as property and travel management.
SGL-8	Separately identify amounts that would be eliminated when preparing intra-agency and interagency consolidations.

Test Step Reports

Tested by the reports.

Rqmnt #:	**Description**
CF-1	Provide the capability to classify accounting transactions by the following structures: fund, program, organization, project, activity, cost center, object class, and any other data elements needed to meet the data classification and/or reporting needs of the agency. This will include relating Federal Account Symbols and Titles (FAST) structures established by Treasury in the system's fund structure for reporting purposes.
CF-18	Use a chart of accounts consistent with the basic numbering structure provided in the U.S. SGL. Any expansion to the numbering system must roll up to the posting accounts provided in the U.S. SGL.
CF-19	Incorporate both proprietary and budgetary accounts in the system, and maintain the relationships between accounts as described in the U.S. SGL.
CF-20	Use account titles consistent with the account titles provided in the U.S. SGL.
CF-21	Provide subsidiary ledger support for U.S. SGL accounts. Support may be as detailed as the agency deems appropriate for asset protection, management information, and fund accounting. The system must also support reconciliation of U.S. SGL control accounts to their respective subsidiary records by accounting period.
CF-22	Support an SGL account structure for multiple appropriations (including receipt accounts) or funds and multiple fiscal years within the appropriations, including annual, multiyear, and no-year appropriations.
CF-24	Provide the capability to create additional sub-accounts to the U.S. SGL for agency specific tracking and control. These sub-accounts will summarize to the U.S. SGL accounts.
CF-34	Provide audit trails to trace transactions from source documents, original input, other systems, system-generated transactions, and internal assignment transactions through the system. Provide transaction details to support account balances.
CF-35	Provide audit trails to trace source documents and transactions through successive levels of summarization to the financial statements and the reverse.
CF-38	Provide audit trails that identify document input, change, approval, and deletions by originator.
CM-8	Provide for identifying costs based on the accounting classification structure.
FD-20	Update all appropriate accounts to ensure that the system always maintains and reports the current status of funds for all open accounting periods.
FD-25	Adjust available fund balances as reimbursable orders are accepted. In the case of reimbursable orders from the public, an advance must also be received before additional funding authority is recorded.
FD-26	Check available funds for commitments and obligations incurred in support of reimbursable agreements.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.
FD-41	Retain (for audit trail purposes) all system record files along with all amendments.
FD-44	Record and maintain contracts and grants so that fiscal year-to-date and inception-to-date information can be presented.
FD-51	Report plan to actual at the level of the operating plans.
FD-53	Produce detailed listings and summary reports by the defined level of funds control for those documents that represent commitments, undelivered orders, and expenditures.
FD-54	Provide control features that ensure that the amounts reflected in the fund control structure agree with the U.S. SGL account balances at the end of each update cycle.
FD-55	Maintain historical data on all commitment, undelivered order, payable, and payment transactions.
FD-56	Maintain open documents to show the status of commitments, undelivered orders, accruals, and disbursements by document line item.
FD-7	Record the expiration and cancellation of appropriation authority in accordance with OMB Circular A-34 and the U.S. SGL.
R-15	Report events and transactions according to the accounting classification structure and within a given accounting period.

R-20 Provide the ability to produce an on-line current status of funds report down to the lowest level of the organizational structure, including:
- -annual budget (including revisions),
- -open commitments,
- -open obligations,
- -net payments/liquidated obligations, and
- -balance available.

SGL-10 Support multiple pre-final closings to accommodate incremental adjustments and closing.

SGL-16 Provide for reconciliation of all open accounting period (prior month, current month, prior fiscal year, and current fiscal year) balances to their respective subsidiaries through on-line queries and reports.

SGL-2 Maintain historical data to produce comparative financial reports for management use.

SGL-4 Provide the capability for multiple preliminary year-end closings before final year-end closing, while maintaining the capability to post current period data. Posting of current period data will not be affected by this process.

SGL-9 Prepare trial balances and other supporting information needed for external reports and financial statements, including consolidated statements.

Test Step Set-up

Testing through set-up data.

Rqmnt #: Description

CF-14 Provide the ability to account for budgetary resources at a lower level in the accounting classification structure than they are budgeted and controlled.

CF-18 Use a chart of accounts consistent with the basic numbering structure provided in the U.S. SGL. Any expansion to the numbering system must roll up to the posting accounts provided in the U.S. SGL.

CF-19 Incorporate both proprietary and budgetary accounts in the system, and maintain the relationships between accounts as described in the U.S. SGL.

CF-2 Achieve consistency in budget and accounting classifications and synchronization between those classifications and the organizational structure. Consistency will include maintaining data relationships between budget formulation account code classifications (budget accounts published in the President's budget), budget execution and accounting classifications (appropriation fund symbols published in the Treasury annual report appendix and other Treasury publications), and the agency's organizational structure (the groups and/or individuals who have responsibility for the account coding classifications).

CF-20 Use account titles consistent with the account titles provided in the U.S. SGL.

CF-21 Provide subsidiary ledger support for U.S. SGL accounts. Support may be as detailed as the agency deems appropriate for asset protection, management information, and fund accounting. The system must also support reconciliation of U.S. SGL control accounts to their respective subsidiary records by accounting period.

CF-22 Support an SGL account structure for multiple appropriations (including receipt accounts) or funds and multiple fiscal years within the appropriations, including annual, multiyear, and no-year appropriations.

CF-24 Provide the capability to create additional sub-accounts to the U.S. SGL for agency specific tracking and control. These sub-accounts will summarize to the U.S. SGL accounts.

CF-25 Use standardized transactions identified by reference codes to control transaction editing, posting to the appropriate U.S. SGL accounts, and updating of other information maintained in the system, such as document balances and available funding.

CF-3 Provide a fund structure that defines each entity for which separate accounting and reporting are needed to meet legal and assigned responsibilities and reporting requirements. This structure should provide for identification of appropriation or fund accounts established by OMB and Treasury through the budget process, receipt accounts, credit program and financing accounts, deposit funds, clearing accounts, and other accounts as may be deemed necessary. The fund structure must provide for additional detail below the appropriation level to support fiscal year accounting, appropriation sub-accounts used for reporting to Treasury, and financial statement preparation.

CF-4	Differentiate between the type of budgeting, accounting, and reporting treatments to be used for each fund (e.g., annual appropriation, multiyear appropriation, no-year appropriation, revolving fund, trust fund, receipt account). The account classification structure will provide additional fund structure information that supports the detailed accounting and reporting needed to fulfill legal requirements, reporting requirements, and assigned responsibilities. At a minimum, these characteristics must be supported: fund type, e.g., general fund, deposit fund, trust fund, revolving fund, borrowing source, and OMB function designations; budget status, e.g., on budget, off budget, or financing account; and the fiscal year designation, e.g., annual, multiyear, or no-year obligation authority.
CF-6	Provide the capability to establish an organization structure based on responsibility segments, such as offices, divisions, and branches. Provide for the ability to tie responsible organizational units to programs and projects.
CF-7	Identify Agency Location Codes and appropriation fund symbols for all transactions and reports involving Treasury disbursing centers, such as SF-224 “Statement of Cash Transactions,” SF-215 “Deposit Ticket,” and SF-5515 “Debit Voucher.”
CF-9	Provide an object class structure consistent with the standard object class codes contained in OMB Circular A-11, “Preparation and Submission of Budget Estimates”. This structure must also accommodate additional levels (higher and/or lower) needed to support agency management reporting and control needs.
FD-10	Account for budgetary resources at a lower level in the accounting classification structure than they are budgeted.
PM-1	Maintain payee information that includes data to support obligation, accounts payable, and disbursement processes.
PM-2	Support payments made to third parties that act as an agent for the payee.
PM-4	Allow multiple payment addresses and/or bank information for a single payee.
R-11	Use financial data that can be traced directly to SGL accounts to produce reports providing financial information, whether used internally or externally.
R-18	Use the U.S. SGL mandated chart of accounts as the basis for preparing external reports or data transmissions to OMB and Treasury.
RM-11	Maintain detailed information by account (e.g., individual, employee, private sector organization, state or local government, or other federal agency) sufficient to provide audit trails and to support billing and research activities.
RM-15	Maintain data on individual receivables and referenced transactions supporting the receivable.
RM-20	Maintain data for receivables referred to other federal agencies and/or outside organizations for collections.
RM-24	Provide information to allow either manual or automated reporting of delinquent accounts to commercial credit bureaus and referral to collection agencies or other appropriate governmental organizations.
RM-25	Maintain information needed to support IRS 1099Cs in the amounts of debts forgiven.
RM-4	Print bills, accommodating the generation of standard forms, such as SF-1080s or SF-1081s, and turnaround documents to be used as a remittance advice. Allow customized text in generated billing documents.
RM-41	Allow for offset of funds due to delinquent indebtedness through administrative offset, federal employee salary offset, and income tax refund offset.
RM-43	Provide ability to capture TIN data for the debtor and report overdue receivables with associated TIN data to Treasury for possible offset.
SGL-1	Post transactions to the U.S. SGL in accordance with the transaction definitions established by the core financial system management function.

Test Step TC-CF.1.1

Redefine the size of an accounting classification code by adding a program code field and verify the effect of the change throughout the system.

Rqmnt #:	**Description**
CF-13	Provide flexibility to process additions, deletions, and changes to accounting classification structure codes without extensive program or system changes. Table-driven systems, where frequently changed information is kept in tables separate from program logic and under a system administrator’s control, and data base management systems are two examples of ways to provide such flexibility.
CF-31	Provide the capability to add, modify, and maintain editing and posting rules through systems tables controlled by authorized personnel.

CF-6	Provide the capability to establish an organization structure based on responsibility segments, such as offices, divisions, and branches. Provide for the ability to tie responsible organizational units to programs and projects.

Test Step TC-CF.1.3

Query the system for all organizations within ALC 0000001.

Rqmnt #:	**Description**
CF-37	Select items for review based on user-defined criteria by type of transaction. Examples of reasons to select items are payment certification and financial statement audits.
R-1	Allow for the information contained in the system to be queried to present specific detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.
R-2	Present information resulting from system queries formatted to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.
R-3	Provide for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.
R-4	Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.
R-5	Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.
R-6	Provide for easy access to historical files for comparative, analytical, and trend information.

Test Step TC-CF.3.1

Enter a duplicate transaction. This transaction was initially entered several days ago.

Rqmnt #:	**Description**
CF-41	Provide control over the processing and reprocessing of all erroneous transactions through the use of error file(s) and/or suspense accounts. Erroneous transactions must be maintained and tracked until either corrected and posted or deleted at the specific request of an authorized user.
CF-47	Provide controls to prevent the creation of duplicate transactions.
CF-50	Provide the ability to process intra-governmental transactions and track intra governmental balances related to other Federal agencies.

Test Step TC-CF.4.1

Produce a transaction history report for selected transactions.

Rqmnt #:	**Description**
CF-34	Provide audit trails to trace transactions from source documents, original input, other systems, system-generated transactions, and internal assignment transactions through the system. Provide transaction details to support account balances.
CF-35	Provide audit trails to trace source documents and transactions through successive levels of summarization to the financial statements and the reverse.
CF-37	Select items for review based on user-defined criteria by type of transaction. Examples of reasons to select items are payment certification and financial statement audits.
CF-38	Provide audit trails that identify document input, change, approval, and deletions by originator.

PM-45	Provide information about each payment to reflect the stage of the scheduling process that the payment has reached and the date each step was reached for the following processing steps: -Payment scheduled -Schedule sent to appropriate disbursing office -Payment issued by appropriate disbursing office.
PM-48	Maintain history of every payment by the core financial system, including authorizing document number, payment schedule number, payment date, invoice number, vendor number, vendor name, payment address, appropriation charged, and prompt payment information.
PM-6	Produce payee listings based on agency-defined criteria, e.g., payee name and number.
R-1	Allow for the information contained in the system to be queried to present specific detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.
R-2	Present information resulting from system queries formatted to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.
R-3	Provide for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.
R-4	Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.
R-5	Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.
R-6	Provide for easy access to historical files for comparative, analytical, and trend information.

Test Step TC-CF.4.2

Modify a vendor type.

Rqmnt #:	Description
PM-3	Maintain information needed to support IRS 1099 and W-2 reporting, including TIN and payee type (e.g., sole proprietorship, partnership, corporation). In cases where a third party acting as agent receives the payment, maintain 1099 information for the principal party rather than the agent. Provide the capability to identify payees who receive 1099s, including 1099Cs.

Test Step TC-CF.4.5

Produce a report of vendors with no activity for the current fiscal year. Select the vendor shown below from the reported outputs and purge from the system.

Rqmnt #:	Description
CF-37	Select items for review based on user-defined criteria by type of transaction. Examples of reasons to select items are payment certification and financial statement audits.
CF-54	Provide the authorized system administrator the flexibility to determine the records are to be archived or purged. Of those documents that meet the criteria, the system must allow selective action. The system must include the capability to establish and maintain user defined archival criteria.
PM-6	Produce payee listings based on agency-defined criteria, e.g., payee name and number.
R-1	Allow for the information contained in the system to be queried to present specific detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.
R-2	Present information resulting from system queries formatted to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.
R-3	Provide for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.

R-4 Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.

R-5 Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.

R-6 Provide for easy access to historical files for comparative, analytical, and trend information.

Test Step TC-CM.1.1

Verify that the revolving fund has the following balance at the beginning of the test period.

Rqmnt #: Description

FD-6 Record and control funds that receive other budgetary authority in addition to appropriations, and identify the type of authority.

Test Step TC-CM.1.2

The New Systems Development Directorate (org 13200), and its divisions issue a purchase order for computers using fund 0192, a revolving fund. This test step also sets up the purchase of assets for an overhead division (13100) that must be distributed to the three New System Development Divisions when the asset is received in TC-CM.2.2.

Rqmnt #: Description

CM-1 Provide the ability to post accruals to recognize costs. The cost of goods and services used, consumed, given away, lost, or destroyed must be recognized within the period of time the event occurred, regardless of when ordered, received, or paid for. Similarly, revenues must be recognized when earned.

CM-13 Assign costs to entities or cost centers regardless of how they have originally been posted to the system (e.g., for financial statement presentation).

CM-3 Use the agency's accounting classification structure to identify information, such as fund, program, organization, project, activity, cost center class to support the cost accumulation and assignment processes.

CM-5 Support the ability to capture costs such as fees, royalties, rents, and other charges imposed by the agency for services and things of value it provides. These costs should be captured at the lowest level to reflect costs incurred by the agency in providing goods and services.

CM-6 Identify all costs incurred by the agency in support of activities of revolving funds, trust funds, or commercial functions, including the applicable portions of the related salaries and expense accounts identified with those activities.

CM-8 Provide for identifying costs based on the accounting classification structure.

CM-9 Identify and record direct costs incurred, including input on costs from feeder systems, such as inventory, travel, or payroll.

Test Step TC-CM.1.3

The New Systems Development Directorate (org 13200), and its divisions issue a purchase order for software using fund 0192, a revolving fund. This test step also sets up the purchase of assets for an overhead division (13100) that must be distributed to the three New System Development Divisions when the asset is received in TC-CM.2.1.

Rqmnt #: Description

CM-1 Provide the ability to post accruals to recognize costs. The cost of goods and services used, consumed, given away, lost, or destroyed must be recognized within the period of time the event occurred, regardless of when ordered, received, or paid for. Similarly, revenues must be recognized when earned.

CM-13	Assign costs to entities or cost centers regardless of how they have originally been posted to the system (e.g., for financial statement presentation).
CM-3	Use the agency's accounting classification structure to identify information, such as fund, program, organization, project, activity, cost center class to support the cost accumulation and assignment processes.
CM-5	Support the ability to capture costs such as fees, royalties, rents, and other charges imposed by the agency for services and things of value it provides. These costs should be captured at the lowest level to reflect costs incurred by the agency in providing goods and services.
CM-6	Identify all costs incurred by the agency in support of activities of revolving funds, trust funds, or commercial functions, including the applicable portions of the related salaries and expense accounts identified with those activities.
CM-8	Provide for identifying costs based on the accounting classification structure.
CM-9	Identify and record direct costs incurred, including input on costs from feeder systems, such as inventory, travel, or payroll.

Test Step TC-CM.1.4

Estimate the indirect costs to be incurred by the overheard division (13100 - Technical Infrastructure) for the month of October. Costs are estimated by applying a standard overhead ratio to last month's total costs (data supplied below). Demonstrate that the costs can be applied to each of the New System Development Divisions, and stored for end of month variance analysis.

Rqmnt #:	Description
CM-6	Identify all costs incurred by the agency in support of activities of revolving funds, trust funds, or commercial functions, including the applicable portions of the related salaries and expense accounts identified with those activities.

Test Step TC-CM.2.1

Record receipt of software. At this point, indirect costs are distributed from the overhead division (13100 - Technical Infrastructure) to the New System Development Divisions (13210, 13220, 13230). The vendor may use any cost accounting module or methodology to distribute these costs.

Rqmnt #:	Description
CM-1	Provide the ability to post accruals to recognize costs. The cost of goods and services used, consumed, given away, lost, or destroyed must be recognized within the period of time the event occurred, regardless of when ordered, received, or paid for. Similarly, revenues must be recognized when earned.
CM-10	Assign indirect costs to interim and final cost objectives using a method consistent with agency cost accounting standards. Indirect costs will be assigned on a basis that best provides for a causal/beneficial relationship between the costs being distributed and the cost object receiving the cost. Indirect cost assignment may be based on total cost incurred, direct labor hours used, square footage, metered usage, or any other reasonable basis.
CM-11	Allow for multilevel allocation and reallocation.
CM-13	Assign costs to entities or cost centers regardless of how they have originally been posted to the system (e.g., for financial statement presentation).
CM-3	Use the agency's accounting classification structure to identify information, such as fund, program, organization, project, activity, cost center class to support the cost accumulation and assignment processes.
CM-5	Support the ability to capture costs such as fees, royalties, rents, and other charges imposed by the agency for services and things of value it provides. These costs should be captured at the lowest level to reflect costs incurred by the agency in providing goods and services.
FD-42	Close obligating documents either by (1) the system automatically, upon complete performance/delivery, or (2) an authorized user.

Test Step TC-CM.2.2

Record receipt of fixed assets/computers ordered by New Systems Development Directorate and its divisions.

Rqmnt #:	**Description**
CM-1	Provide the ability to post accruals to recognize costs. The cost of goods and services used, consumed, given away, lost, or destroyed must be recognized within the period of time the event occurred, regardless of when ordered, received, or paid for. Similarly, revenues must be recognized when earned.
CM-10	Assign indirect costs to interim and final cost objectives using a method consistent with agency cost accounting standards. Indirect costs will be assigned on a basis that best provides for a causal/beneficial relationship between the costs being distributed and the cost object receiving the cost. Indirect cost assignment may be based on total cost incurred, direct labor hours used, square footage, metered usage, or any other reasonable basis.
CM-11	Allow for multilevel allocation and reallocation.
CM-13	Assign costs to entities or cost centers regardless of how they have originally been posted to the system (e.g., for financial statement presentation).
CM-3	Use the agency's accounting classification structure to identify information, such as fund, program, organization, project, activity, cost center class to support the cost accumulation and assignment processes.
CM-5	Support the ability to capture costs such as fees, royalties, rents, and other charges imposed by the agency for services and things of value it provides. These costs should be captured at the lowest level to reflect costs incurred by the agency in providing goods and services.
FD-42	Close obligating documents either by (1) the system automatically, upon complete performance/delivery, or (2) an authorized user.

Test Step TC-CM.2.3

Record the receipt of the invoice for goods, and warehouse for payment on 11/26/99 Treasury Schedule.

Rqmnt #:	**Description**
CM-1	Provide the ability to post accruals to recognize costs. The cost of goods and services used, consumed, given away, lost, or destroyed must be recognized within the period of time the event occurred, regardless of when ordered, received, or paid for. Similarly, revenues must be recognized when earned.
CM-3	Use the agency's accounting classification structure to identify information, such as fund, program, organization, project, activity, cost center class to support the cost accumulation and assignment processes.
CM-5	Support the ability to capture costs such as fees, royalties, rents, and other charges imposed by the agency for services and things of value it provides. These costs should be captured at the lowest level to reflect costs incurred by the agency in providing goods and services.
PM-7	Warehouse and schedule payments in accordance with applicable regulations, for example, OMB Circular A-125, the Cash Management Improvement Act, and travel regulations. Provide the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date in accordance with Treasury standards and the Prompt Payment Act.
PM-9	Record invoices through keyboard entry by a user and through an electronic interface with vendors in an electronic commerce arrangement.

Test Step TC-CM.2.4

Record the receipt of the invoice for computers ordered by New Systems directorate and its divisions and warehouse for payment on 11/26/99 Treasury Schedule.

Rqmnt #:	**Description**
PM-7	Warehouse and schedule payments in accordance with applicable regulations, for example, OMB Circular A-125, the Cash Management Improvement Act, and travel regulations. Provide the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date in accordance with Treasury standards and the Prompt Payment Act.
PM-9	Record invoices through keyboard entry by a user and through an electronic interface with vendors in an electronic commerce arrangement.

Test Step TC-CM.3.1

Record and distribute labor costs as shown below.

Rqmnt #:	**Description**
CF-29	Process system-generated transactions, such as automated accruals, closing entries, cost assignment transactions, recurring payments, and transactions that generate other transactions in those cases where a single transaction is not sufficient.
CM-1	Provide the ability to post accruals to recognize costs. The cost of goods and services used, consumed, given away, lost, or destroyed must be recognized within the period of time the event occurred, regardless of when ordered, received, or paid for. Similarly, revenues must be recognized when earned.
CM-3	Use the agency's accounting classification structure to identify information, such as fund, program, organization, project, activity, cost center class to support the cost accumulation and assignment processes.
CM-5	Support the ability to capture costs such as fees, royalties, rents, and other charges imposed by the agency for services and things of value it provides. These costs should be captured at the lowest level to reflect costs incurred by the agency in providing goods and services.
CM-6	Identify all costs incurred by the agency in support of activities of revolving funds, trust funds, or commercial functions, including the applicable portions of the related salaries and expense accounts identified with those activities.
CM-9	Identify and record direct costs incurred, including input on costs from feeder systems, such as inventory, travel, or payroll.
PM-41	Record payments made by another entity, such as a finance center, on behalf of the agency using agency funds.

Test Step TC-CM.3.2

Record monthly depreciation for fixed assets and distribute depreciation from the overhead division.

Rqmnt #:	**Description**
CF-29	Process system-generated transactions, such as automated accruals, closing entries, cost assignment transactions, recurring payments, and transactions that generate other transactions in those cases where a single transaction is not sufficient.
CM-2	Reduce asset balances, such as inventories and prepaid expenses, as the assets are used and expensed.
CM-6	Identify all costs incurred by the agency in support of activities of revolving funds, trust funds, or commercial functions, including the applicable portions of the related salaries and expense accounts identified with those activities.

Test Step TC-CM.5.1

Compile indirect costs to be used in subsequent steps for variance analysis.

Rqmnt #:	**Description**
CM-4	Support managerial cost accounting by providing the capability to measure and report the costs of each segment's outputs.

Test Step TC-CM.5.2

Identify/calculate variances between estimated indirect costs and actual indirect costs.

Rqmnt #:	**Description**
CM-12	Support the use of historical cost to conduct variance analysis, adjustment of rates, and disposition of variance by performing periodic assignments to adjust cost based on estimated rates to the actual costs incurred for the period.
FD-50	Track the use of funds against operating or financial plans.
FD-51	Report plan to actual at the level of the operating plans.
FD-52	Summarize, compare, and report the operating plans to the appropriate level of funds control.

Test Step TC-CM.6.1

Query payroll expenses.

Rqmnt #:	**Description**
CF-37	Select items for review based on user-defined criteria by type of transaction. Examples of reasons to select items are payment certification and financial statement audits.
CM-7	Provide for a variety of information to support the managerial cost accounting decision-making process, the management of the agency, and external reporting. This will include: -cost reports to be utilized in the analysis of programmatic activities, -schedules and operating statements in support of financial statement preparation and audit, -meaningful cost information needed to support performance measures, -ability to transfer cost information directly to and from other systems, -cost information for comparison to other program data to determine compliance with planned budgeted activities, and -support of the billing process by providing cost information to the receivable function for producing bills.
PM-41	Record payments made by another entity, such as a finance center, on behalf of the agency using agency funds.
R-1	Allow for the information contained in the system to be queried to present specific detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.
R-2	Present information resulting from system queries formatted to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.
R-3	Provide for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.
R-4	Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.
R-5	Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.
R-6	Provide for easy access to historical files for comparative, analytical, and trend information.

Test Step TC-CM.6.2

Query depreciation expenses.

Rqmnt #:	Description
CF-37	Select items for review based on user-defined criteria by type of transaction. Examples of reasons to select items are payment certification and financial statement audits.
CM-7	Provide for a variety of information to support the managerial cost accounting decision-making process, the management of the agency, and external reporting. This will include: -cost reports to be utilized in the analysis of programmatic activities, -schedules and operating statements in support of financial statement preparation and audit, -meaningful cost information needed to support performance measures, -ability to transfer cost information directly to and from other systems, -cost information for comparison to other program data to determine compliance with planned budgeted activities, and -support of the billing process by providing cost information to the receivable function for producing bills.
R-1	Allow for the information contained in the system to be queried to present specific detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.
R-2	Present information resulting from system queries formatted to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.
R-3	Provide for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.
R-4	Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.
R-5	Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.
R-6	Provide for easy access to historical files for comparative, analytical, and trend information.

Test Step TC-CM.6.3

Query direct costs (expenses incurred by the service divisions for the specified period).

Rqmnt #:	Description
CM-4	Support managerial cost accounting by providing the capability to measure and report the costs of each segment’s outputs.
CM-7	Provide for a variety of information to support the managerial cost accounting decision-making process, the management of the agency, and external reporting. This will include: -cost reports to be utilized in the analysis of programmatic activities, -schedules and operating statements in support of financial statement preparation and audit, -meaningful cost information needed to support performance measures, -ability to transfer cost information directly to and from other systems, -cost information for comparison to other program data to determine compliance with planned budgeted activities, and -support of the billing process by providing cost information to the receivable function for producing bills.

Test Step TC-CM.6.4

Query indirect costs (expenses incurred by the overhead division for the specified period).

Rqmnt #:	Description
CF-37	Select items for review based on user-defined criteria by type of transaction. Examples of reasons to select items are payment certification and financial statement audits.

CM-4 Support managerial cost accounting by providing the capability to measure and report the costs of each segment's outputs.

CM-7 Provide for a variety of information to support the managerial cost accounting decision-making process, the management of the agency, and external reporting. This will include:
-cost reports to be utilized in the analysis of programmatic activities,
-schedules and operating statements in support of financial statement preparation and audit,
-meaningful cost information needed to support performance measures,
-ability to transfer cost information directly to and from other systems,
-cost information for comparison to other program data to determine compliance with planned budgeted activities, and
-support of the billing process by providing cost information to the receivable function for producing bills.

R-1 Allow for the information contained in the system to be queried to present specific detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.

R-2 Present information resulting from system queries formatted to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.

R-3 Provide for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.

R-4 Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.

R-5 Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.

R-6 Provide for easy access to historical files for comparative, analytical, and trend information.

Test Step TC-CM.6.5

Generate report for cost of goods sold for the three service divisions for the specified period.

Rqmnt #: Description

CF-37 Select items for review based on user-defined criteria by type of transaction. Examples of reasons to select items are payment certification and financial statement audits.

CM-4 Support managerial cost accounting by providing the capability to measure and report the costs of each segment's outputs.

CM-7 Provide for a variety of information to support the managerial cost accounting decision-making process, the management of the agency, and external reporting. This will include:
-cost reports to be utilized in the analysis of programmatic activities,
-schedules and operating statements in support of financial statement preparation and audit,
-meaningful cost information needed to support performance measures,
-ability to transfer cost information directly to and from other systems,
-cost information for comparison to other program data to determine compliance with planned budgeted activities, and
-support of the billing process by providing cost information to the receivable function for producing bills.

R-1 Allow for the information contained in the system to be queried to present specific detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.

R-2 Present information resulting from system queries formatted to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.

R-3 Provide for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.

R-4 Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.

R-5 Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.

R-6 Provide for easy access to historical files for comparative, analytical, and trend information.

Test Step TC-CM.6.6

Generate report of select financial information as indicated below.

Rqmnt #: **Description**

CM-4 Support managerial cost accounting by providing the capability to measure and report the costs of each segment's outputs.

CM-7 Provide for a variety of information to support the managerial cost accounting decision-making process, the management of the agency, and external reporting. This will include:
-cost reports to be utilized in the analysis of programmatic activities,
-schedules and operating statements in support of financial statement preparation and audit,
-meaningful cost information needed to support performance measures,
-ability to transfer cost information directly to and from other systems,
-cost information for comparison to other program data to determine compliance with planned budgeted activities, and
-support of the billing process by providing cost information to the receivable function for producing bills.

Test Step TC-CM.6.7

Demonstrate the ability to trace costs from original cost pool to final objective by running reports or queries.

Rqmnt #: **Description**

CF-37 Select items for review based on user-defined criteria by type of transaction. Examples of reasons to select items are payment certification and financial statement audits.

CM-14 Provide an audit trail that traces the transaction from the original cost pool to the final cost object.

CM-4 Support managerial cost accounting by providing the capability to measure and report the costs of each segment's outputs.

CM-7 Provide for a variety of information to support the managerial cost accounting decision-making process, the management of the agency, and external reporting. This will include:
-cost reports to be utilized in the analysis of programmatic activities,
-schedules and operating statements in support of financial statement preparation and audit,
-meaningful cost information needed to support performance measures,
-ability to transfer cost information directly to and from other systems,
-cost information for comparison to other program data to determine compliance with planned budgeted activities, and
-support of the billing process by providing cost information to the receivable function for producing bills.

R-1 Allow for the information contained in the system to be queried to present specific detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.

R-2 Present information resulting from system queries formatted to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.

R-3 Provide for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.

R-4 Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.

R-5 Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.

R-6 Provide for easy access to historical files for comparative, analytical, and trend information.

Test Step TC-CM.6.8

Export cost information

Rqmnt #: **Description**

CM-7 Provide for a variety of information to support the managerial cost accounting decision-making process, the management of the agency, and external reporting. This will include:
-cost reports to be utilized in the analysis of programmatic activities,
-schedules and operating statements in support of financial statement preparation and audit,
-meaningful cost information needed to support performance measures,
-ability to transfer cost information directly to and from other systems,
-cost information for comparison to other program data to determine compliance with planned budgeted activities, and
-support of the billing process by providing cost information to the receivable function for producing bills.

R-4 Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.

R-5 Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.

Test Step TC-FD.1.1

Record an annual appropriation for fund 0201 in the amount indicated.

Rqmnt #: **Description**

BE-01 Provide the ability to track changes to budget authority at multiple levels of distribution.

BE-3 Provide flexibility in establishing and modifying funding distribution and spending levels at multiple organizational levels. Allow authorized personnel to reallocate funds at designated levels.

FD-1 Record funding and related budget execution documents.

FD-15 Provide for designated authorities to establish and modify the level of funds control using elements of the classification structure, including object class, program, organization, project, and fund.

FD-4 Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

Test Step TC-FD.1.10

Record an appropriation for FY 2001. The entire $50,000.00 should be warranted and apportioned to the first quarter for org code 10000, then allotted to org code 11100.

Rqmnt #: **Description**

BE-01 Provide the ability to track changes to budget authority at multiple levels of distribution.

BE-3 Provide flexibility in establishing and modifying funding distribution and spending levels at multiple organizational levels. Allow authorized personnel to reallocate funds at designated levels.

CF-14 Provide the ability to account for budgetary resources at a lower level in the accounting classification structure than they are budgeted and controlled.

FD-1 Record funding and related budget execution documents.

FD-10 Account for budgetary resources at a lower level in the accounting classification structure than they are budgeted.

FD-15 Provide for designated authorities to establish and modify the level of funds control using elements of the classification structure, including object class, program, organization, project, and fund.

FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

Test Step TC-FD.1.2

Record a no-year appropriation for fund 0202 in the amount indicated to be used for grants and related expenses.

Rqmnt #:	**Description**
BE-01	Provide the ability to track changes to budget authority at multiple levels of distribution.
BE-3	Provide flexibility in establishing and modifying funding distribution and spending levels at multiple organizational levels. Allow authorized personnel to reallocate funds at designated levels.
FD-1	Record funding and related budget execution documents.
FD-15	Provide for designated authorities to establish and modify the level of funds control using elements of the classification structure, including object class, program, organization, project, and fund.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

Test Step TC-FD.1.3

Record a multi-year appropriation for fund 0203 in the amount indicated.

Rqmnt #:	**Description**
BE-01	Provide the ability to track changes to budget authority at multiple levels of distribution.
BE-3	Provide flexibility in establishing and modifying funding distribution and spending levels at multiple organizational levels. Allow authorized personnel to reallocate funds at designated levels.
FD-1	Record funding and related budget execution documents.
FD-15	Provide for designated authorities to establish and modify the level of funds control using elements of the classification structure, including object class, program, organization, project, and fund.
FD-31	Close commitment documents under the following circumstances: (1) by the system upon issuance of an obligating document, (2) by an authorized user, and (3) as part of the year-end closing if the commitment is in an annual appropriation or in the last year of a multiyear appropriation.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

Test Step TC-FD.1.4

Record receipt of a Treasury warrant for the amounts.

Rqmnt #:	**Description**
BE-01	Provide the ability to track changes to budget authority at multiple levels of distribution.
BE-3	Provide flexibility in establishing and modifying funding distribution and spending levels at multiple organizational levels. Allow authorized personnel to reallocate funds at designated levels.
FD-1	Record funding and related budget execution documents.
FD-15	Provide for designated authorities to establish and modify the level of funds control using elements of the classification structure, including object class, program, organization, project, and fund.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

Test Step TC-FD.1.5

Set up a reimbursable agreement with the Department of Agriculture.

Rqmnt #:	**Description**
CF-50	Provide the ability to process intra-governmental transactions and track intra governmental balances related to other Federal agencies.
FD-1	Record funding and related budget execution documents.
FD-15	Provide for designated authorities to establish and modify the level of funds control using elements of the classification structure, including object class, program, organization, project, and fund.
FD-25	Adjust available fund balances as reimbursable orders are accepted. In the case of reimbursable orders from the public, an advance must also be received before additional funding authority is recorded.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.
FD-6	Record and control funds that receive other budgetary authority in addition to appropriations, and identify the type of authority.
PM-41	Record payments made by another entity, such as a finance center, on behalf of the agency using agency funds.
RM-33	Provide the ability to uniquely record, classify, and report the status of reimbursable funds received and used, by customer and agreement in addition to the standard account structure.

Test Step TC-FD.1.6

Record anticipated prior-year recoveries for fund 0203 in the amount indicated. Record anticipated reimbursable income for fund 0201 and Category A apportionment of reimbursable funds distributing the amount shown equally by quarter.

Rqmnt #:	**Description**
BE-4	Provide the ability to manage and control prior year funds in the current year, including the capability to identify prior year and current year de-obligations separately.
FD-1	Record funding and related budget execution documents.
FD-15	Provide for designated authorities to establish and modify the level of funds control using elements of the classification structure, including object class, program, organization, project, and fund.
FD-25	Adjust available fund balances as reimbursable orders are accepted. In the case of reimbursable orders from the public, an advance must also be received before additional funding authority is recorded.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.
FD-6	Record and control funds that receive other budgetary authority in addition to appropriations, and identify the type of authority.
SGL-12	Provide the capability to process, track, and control prior fiscal year adjustment transactions.

Test Step TC-FD.1.7

Record a Category A apportionment for direct portion of appropriated funds (distributing the amount shown equally by quarter) for fund 0201.

Rqmnt #:	**Description**
BE-01	Provide the ability to track changes to budget authority at multiple levels of distribution.

BE-3	Provide flexibility in establishing and modifying funding distribution and spending levels at multiple organizational levels. Allow authorized personnel to reallocate funds at designated levels.
FD-1	Record funding and related budget execution documents.
FD-15	Provide for designated authorities to establish and modify the level of funds control using elements of the classification structure, including object class, program, organization, project, and fund.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

Test Step TC-FD.1.8

Record Category B apportionments for fund 0201 and fund 0202. Allot funds for 0202 to organization 11200 and organization 13200.

Rqmnt #:	**Description**
BE-01	Provide the ability to track changes to budget authority at multiple levels of distribution.
BE-3	Provide flexibility in establishing and modifying funding distribution and spending levels at multiple organizational levels. Allow authorized personnel to reallocate funds at designated levels.
CF-14	Provide the ability to account for budgetary resources at a lower level in the accounting classification structure than they are budgeted and controlled.
FD-1	Record funding and related budget execution documents.
FD-10	Account for budgetary resources at a lower level in the accounting classification structure than they are budgeted.
FD-15	Provide for designated authorities to establish and modify the level of funds control using elements of the classification structure, including object class, program, organization, project, and fund.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

Test Step TC-FD.1.9

Record apportionments for fund 0203 as indicated below. Category A is to be distributed equally by quarter. Category B for the Data Center Project is to be distributed in total.

Rqmnt #:	**Description**
BE-01	Provide the ability to track changes to budget authority at multiple levels of distribution.
BE-3	Provide flexibility in establishing and modifying funding distribution and spending levels at multiple organizational levels. Allow authorized personnel to reallocate funds at designated levels.
FD-1	Record funding and related budget execution documents.
FD-15	Provide for designated authorities to establish and modify the level of funds control using elements of the classification structure, including object class, program, organization, project, and fund.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.
SGL-12	Provide the capability to process, track, and control prior fiscal year adjustment transactions.

Test Step TC-FD.2.1

Record an allotment distribution for fund 0201 for direct and reimbursable portions.

Rqmnt #:	**Description**
BE-01	Provide the ability to track changes to budget authority at multiple levels of distribution.

BE-3	Provide flexibility in establishing and modifying funding distribution and spending levels at multiple organizational levels. Allow authorized personnel to reallocate funds at designated levels.
CF-14	Provide the ability to account for budgetary resources at a lower level in the accounting classification structure than they are budgeted and controlled.
FD-1	Record funding and related budget execution documents.
FD-10	Account for budgetary resources at a lower level in the accounting classification structure than they are budgeted.
FD-15	Provide for designated authorities to establish and modify the level of funds control using elements of the classification structure, including object class, program, organization, project, and fund.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

Test Step TC-FD.2.2

Record an allotment distribution for fund 0203 to the Program Development Directorate (Org. 13400). Funds are allotted to five budget object classes across Category A and B.

Rqmnt #:	**Description**
BE-01	Provide the ability to track changes to budget authority at multiple levels of distribution.
BE-3	Provide flexibility in establishing and modifying funding distribution and spending levels at multiple organizational levels. Allow authorized personnel to reallocate funds at designated levels.
CF-14	Provide the ability to account for budgetary resources at a lower level in the accounting classification structure than they are budgeted and controlled.
FD-1	Record funding and related budget execution documents.
FD-10	Account for budgetary resources at a lower level in the accounting classification structure than they are budgeted.
FD-15	Provide for designated authorities to establish and modify the level of funds control using elements of the classification structure, including object class, program, organization, project, and fund.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

Test Step TC-FD.3.1

Record Congressional limitation on travel (object class 21.0) for the value shown in fund 0201. To ensure that travel expenditures do not exceed the amount.

Rqmnt #:	**Description**
FD-1	Record funding and related budget execution documents.
FD-15	Provide for designated authorities to establish and modify the level of funds control using elements of the classification structure, including object class, program, organization, project, and fund.
FD-2	Record limitations and control the use of funds against them consistent with appropriation and authorization language, Congressional intent, and administrative limitations established by agency management.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

Test Step TC-FD.3.2

Distribute the limitation in FD-3.1 as shown.

Rqmnt #: **Description**

FD-1	Record funding and related budget execution documents.
FD-15	Provide for designated authorities to establish and modify the level of funds control using elements of the classification structure, including object class, program, organization, project, and fund.
FD-2	Record limitations and control the use of funds against them consistent with appropriation and authorization language, Congressional intent, and administrative limitations established by agency management.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

Test Step TC-FD.3.3

Record a reprogramming from Org. Code 13200 to Org. Code 11200 within fund 0202 in the amount shown.

Rqmnt #:	**Description**
BE-01	Provide the ability to track changes to budget authority at multiple levels of distribution.
BE-3	Provide flexibility in establishing and modifying funding distribution and spending levels at multiple organizational levels. Allow authorized personnel to reallocate funds at designated levels.
FD-1	Record funding and related budget execution documents.
FD-15	Provide for designated authorities to establish and modify the level of funds control using elements of the classification structure, including object class, program, organization, project, and fund.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.
FD-5	Allow modification of limitations in accordance with apportionment actions, reprogramming, rescissions, and other adjustments.

Test Step TC-FD.3.4

Record a rescission of appropriated funds in fund 0202 in the amount shown. Entire amount withdrawn from first quarter.

Rqmnt #:	**Description**
BE-01	Provide the ability to track changes to budget authority at multiple levels of distribution.
BE-3	Provide flexibility in establishing and modifying funding distribution and spending levels at multiple organizational levels. Allow authorized personnel to reallocate funds at designated levels.
FD-1	Record funding and related budget execution documents.
FD-15	Provide for designated authorities to establish and modify the level of funds control using elements of the classification structure, including object class, program, organization, project, and fund.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.
FD-5	Allow modification of limitations in accordance with apportionment actions, reprogramming, rescissions, and other adjustments.
FD-9	Allow authorized personnel to reallocate funds at designated levels.

Test Step TC-FD.3.5

Record a transfer of appropriated funds from fund 0202 to fund 0201 in the amount shown. Transfer to fund 0201 for category B is not allotted.

Rqmnt #:	**Description**
BE-01	Provide the ability to track changes to budget authority at multiple levels of distribution.
BE-3	Provide flexibility in establishing and modifying funding distribution and spending levels at multiple organizational levels. Allow authorized personnel to reallocate funds at designated levels.
FD-1	Record funding and related budget execution documents.
FD-15	Provide for designated authorities to establish and modify the level of funds control using elements of the classification structure, including object class, program, organization, project, and fund.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.
FD-5	Allow modification of limitations in accordance with apportionment actions, reprogramming, rescissions, and other adjustments.
FD-9	Allow authorized personnel to reallocate funds at designated levels.

Test Step TC-FD.4.1

Record commitments.
Note: Four separate transactions are to be recorded. Two of the transactions are multi-line documents.

Rqmnt #:	**Description**
BE-2	Provide the capability to track actual amounts, e.g. commitments and obligations, against the original and revised budgeted amounts consistent with each financial planning level.
FD-27	Allow commitment documents to be entered into the core financial system on-line and from multiple locations, as well as through interfaces with other systems.
FD-28	Maintain information related to each commitment document, including amendments. At a minimum, the core financial system must capture: -requisition number, -accounting classification structures, and -estimated amounts.
FD-37	Allow multiple commitments to be combined into one obligating document and one commitment document to be split between multiple obligating documents.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.
FD-59	Provide the capability to support commitment accounting based on agency needs.

Test Step TC-FD.4.2

Prepare and store a commitment transaction for future posting. Describe edit and validation procedures that will take place prior to actual posting.

Rqmnt #:	**Description**
BE-2	Provide the capability to track actual amounts, e.g. commitments and obligations, against the original and revised budgeted amounts consistent with each financial planning level.
CF-49	Provide the capability to enter and warehouse any transactions in the current month for processing in the subsequent month.

Rqmnt #	Description
FD-27	Allow commitment documents to be entered into the core financial system on-line and from multiple locations, as well as through interfaces with other systems.
FD-28	Maintain information related to each commitment document, including amendments. At a minimum, the core financial system must capture: -requisition number, -accounting classification structures, and -estimated amounts.
FD-30	Allow for commitment documents to be future-dated, stored, and posted at the appropriate date. Subject these documents to edit and validation procedures prior to posting.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.
FD-59	Provide the capability to support commitment accounting based on agency needs.

Test Step TC-FD.4.3

Demonstrate ability to enter commitments from multiple locations by entering at least one of the transactions (from the following pages) from a separate PC.

Rqmnt #:	Description
BE-2	Provide the capability to track actual amounts, e.g. commitments and obligations, against the original and revised budgeted amounts consistent with each financial planning level.
CF-44	Support simultaneous data entry/access by multiple users in a variety of access modes.
FD-27	Allow commitment documents to be entered into the core financial system on-line and from multiple locations, as well as through interfaces with other systems.
FD-28	Maintain information related to each commitment document, including amendments. At a minimum, the core financial system must capture: -requisition number, -accounting classification structures, and -estimated amounts.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.
FD-59	Provide the capability to support commitment accounting based on agency needs.

Test Step TC-FD.4.4

Process a commitment transaction from an external system.

Rqmnt #:	Description
BE-2	Provide the capability to track actual amounts, e.g. commitments and obligations, against the original and revised budgeted amounts consistent with each financial planning level.
FD-27	Allow commitment documents to be entered into the core financial system on-line and from multiple locations, as well as through interfaces with other systems.
FD-28	Maintain information related to each commitment document, including amendments. At a minimum, the core financial system must capture: -requisition number, -accounting classification structures, and -estimated amounts.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.
FD-59	Provide the capability to support commitment accounting based on agency needs.

R-27 Provide for the ability to accept and process information on accounting events that are provided from a variety of subsidiary systems, as listed within the JFMIP document, “Framework for Federal Financial Management Systems”.

Test Step TC-FD.4.5

Enter a modification to increase a commitment.

Rqmnt #: **Description**

BE-2 Provide the capability to track actual amounts, e.g. commitments and obligations, against the original and revised budgeted amounts consistent with each financial planning level.

FD-16 Provide for designated authorities to establish and modify the system’s response (either reject transaction or provide warning) to the failure of a funds-availability edit for each transaction type.

FD-19 Provide automatic real-time notification to users of transactions failing the funds-availability edit and place the rejected transactions in an error file and/or suspense account for corrective action. In cases where the actual event has already occurred (such as labor hours worked or a contract already signed), the transaction should be recorded and a warning or report issued to alert the user to the need for follow-up action.

FD-27 Allow commitment documents to be entered into the core financial system on-line and from multiple locations, as well as through interfaces with other systems.

FD-28 Maintain information related to each commitment document, including amendments. At a minimum, the core financial system must capture:
-requisition number,
-accounting classification structures, and
-estimated amounts.

FD-29 Provide for modifications to commitment documents, including ones that change the dollar amount or the accounting classification structure cited. Invoke funds availability editing for the changed amounts.

FD-4 Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

FD-59 Provide the capability to support commitment accounting based on agency needs.

Test Step TC-FD.4.6

Post transaction FD-4.2, a stored transaction.

Rqmnt #: **Description**

BE-2 Provide the capability to track actual amounts, e.g. commitments and obligations, against the original and revised budgeted amounts consistent with each financial planning level.

CF-49 Provide the capability to enter and warehouse any transactions in the current month for processing in the subsequent month.

FD-27 Allow commitment documents to be entered into the core financial system on-line and from multiple locations, as well as through interfaces with other systems.

FD-28 Maintain information related to each commitment document, including amendments. At a minimum, the core financial system must capture:
-requisition number,
-accounting classification structures, and
-estimated amounts.

FD-30 Allow for commitment documents to be future-dated, stored, and posted at the appropriate date. Subject these documents to edit and validation procedures prior to posting.

FD-4 Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

FD-59 Provide the capability to support commitment accounting based on agency needs.

Test Step TC-FD.4.7

Record a commitment transaction that exceeds the amount available and attempt to post. Allow an authorized user to override. Then reverse the transaction altogether.

Rqmnt #:	**Description**
BE-2	Provide the capability to track actual amounts, e.g. commitments and obligations, against the original and revised budgeted amounts consistent with each financial planning level.
CF-45	Support management controls to ensure that transactions are processed in accordance with government and agency-prescribed standards and procedures, the integrity of data in the system is maintained, and access is restricted to authorized users.
CF-46	Provide transaction edits that control, at a minimum, fund availability, account structure, and tolerance levels between related transactions, such as between an obligation and its related accrual.
FD-14	Support the timely recording of funding transactions. Check commitment transactions against available funds. Include adequate controls to prevent the recording of commitments that exceed available balances. Support recording obligations or expenditures that exceed available balances and produce a report or otherwise provide a method that allows management to review the cause of this over obligation condition.
FD-17	Provide the capabilities and controls for authorized users to override funds-availability edits.
FD-27	Allow commitment documents to be entered into the core financial system on-line and from multiple locations, as well as through interfaces with other systems.
FD-28	Maintain information related to each commitment document, including amendments. At a minimum, the core financial system must capture: -requisition number, -accounting classification structures, and -estimated amounts.
FD-29	Provide for modifications to commitment documents, including ones that change the dollar amount or the accounting classification structure cited. Invoke funds availability editing for the changed amounts.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.
FD-59	Provide the capability to support commitment accounting based on agency needs.

Test Step TC-FD.5.1

Record obligations.

Rqmnt #:	**Description**
BE-2	Provide the capability to track actual amounts, e.g. commitments and obligations, against the original and revised budgeted amounts consistent with each financial planning level.
FD-31	Close commitment documents under the following circumstances: (1) by the system upon issuance of an obligating document, (2) by an authorized user, and (3) as part of the year-end closing if the commitment is in an annual appropriation or in the last year of a multiyear appropriation.
FD-32	Record obligations based on obligating documents and liquidate, at the users request, the related commitments, either partially or fully.
FD-33	Record obligations for which there is no related commitment.
FD-34	Maintain information related to each obligation document, including amendments. At a minimum, the core financial system must capture: -obligating document number and type; -vendor number and other identification (1), including vendor ID, SSN, TIN, EIN, and DUNS number; -accounting classification structures; -referenced commitment (if applicable); and -dollar amounts

FD-35 Allow obligation documents to be entered into the core financial system on-line and from multiple locations, as well as through an interface with other systems.

FD-37 Allow multiple commitments to be combined into one obligating document and one commitment document to be split between multiple obligating documents.

FD-4 Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

Test Step TC-FD.5.10

Record an obligation for supplies purchased from the GSA Federal Supply Service.

Rqmnt #: Description

BE-2 Provide the capability to track actual amounts, e.g. commitments and obligations, against the original and revised budgeted amounts consistent with each financial planning level.

FD-33 Record obligations for which there is no related commitment.

FD-34 Maintain information related to each obligation document, including amendments. At a minimum, the core financial system must capture:
-obligating document number and type;
-vendor number and other identification (1), including vendor ID, SSN, TIN, EIN, and DUNS number;
-accounting classification structures;
-referenced commitment (if applicable); and
-dollar amounts

FD-38 Allow authorized modifications and cancellations of posted obligating documents.

FD-4 Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

FD-43 Record various intra-governmental acquisition transactions, such as GSA Personal Property Center, reimbursable orders, and printing from the Government Printing Office (GPO).

Test Step TC-FD.5.11

Query the system to produce two listings of existing obligations for purchases: one by vendor and one by document ID. Perform a print screen of the queried information. Download the information to an electronic format that can be transferred to other applications.

Rqmnt #: Description

CF-37 Select items for review based on user-defined criteria by type of transaction. Examples of reasons to select items are payment certification and financial statement audits.

FD-23 Check available funds for obligating documents (including amendments to obligating documents resulting in a change to dollar amounts or to the classification structure).

FD-34 Maintain information related to each obligation document, including amendments. At a minimum, the core financial system must capture:
-obligating document number and type;
-vendor number and other identification (1), including vendor ID, SSN, TIN, EIN, and DUNS number;
-accounting classification structures;
-referenced commitment (if applicable); and
-dollar amounts

FD-39 Provide on-line access to all obligations by selection criteria, e.g., document number.

FD-4 Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

R-1 Allow for the information contained in the system to be queried to present specific detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.

R-2 Present information resulting from system queries formatted to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.

R-3 Provide for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.

R-4 Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.

R-5 Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.

R-6 Provide for easy access to historical files for comparative, analytical, and trend information.

R-7 The capability to perform a “Print Screen” must be available on all user screens.

Test Step TC-FD.5.12

Record the following travel advance. Travel will begin in FY 2000 and end in FY2001.

Rqmnt #: Description

BE-2 Provide the capability to track actual amounts, e.g. commitments and obligations, against the original and revised budgeted amounts consistent with each financial planning level.

BE-4 Provide the ability to manage and control prior year funds in the current year, including the capability to identify prior year and current year de-obligations separately.

FD-33 Record obligations for which there is no related commitment.

FD-34 Maintain information related to each obligation document, including amendments. At a minimum, the core financial system must capture:
-obligating document number and type;
-vendor number and other identification (1), including vendor ID, SSN, TIN, EIN, and DUNS number;
-accounting classification structures;
-referenced commitment (if applicable); and
-dollar amounts

FD-48 Record expenditures claimed against advance payments made, such as travel advances, contract advances, and grants.

PM-22 Schedule payments of advances, prepaid expenses, loans, grants, etc., with the appropriate accounting entries for each.

PM-23 Record expenses, assets, etc., based upon performance funded by advances, prepaid expenses, and grants, and make the appropriate liquidations. Automatically update funds control balances to reflect obligation changes.

SGL-6 Allow for accruals of contracts or other items that cross fiscal years.

Test Step TC-FD.5.2

Combine two commitment documents into one purchase order and record the obligation.

Rqmnt #: Description

BE-2 Provide the capability to track actual amounts, e.g. commitments and obligations, against the original and revised budgeted amounts consistent with each financial planning level.

FD-34 Maintain information related to each obligation document, including amendments. At a minimum, the core financial system must capture:
-obligating document number and type;
-vendor number and other identification (1), including vendor ID, SSN, TIN, EIN, and DUNS number;
-accounting classification structures;
-referenced commitment (if applicable); and
-dollar amounts

FD-37 Allow multiple commitments to be combined into one obligating document and one commitment document to be split between multiple obligating documents.

FD-38 Allow authorized modifications and cancellations of posted obligating documents.

FD-4 Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

Test Step TC-FD.5.3

Prepare and store obligation transactions, without prior commitments for future posting. Describe edit and validation procedures that will take place prior to actual posting.

Rqmnt #: Description

BE-2 Provide the capability to track actual amounts, e.g. commitments and obligations, against the original and revised budgeted amounts consistent with each financial planning level.

CF-49 Provide the capability to enter and warehouse any transactions in the current month for processing in the subsequent month.

CF-50 Provide the ability to process intra-governmental transactions and track intra governmental balances related to other Federal agencies.

FD-34 Maintain information related to each obligation document, including amendments. At a minimum, the core financial system must capture:
-obligating document number and type;
-vendor number and other identification (1), including vendor ID, SSN, TIN, EIN, and DUNS number;
-accounting classification structures;
-referenced commitment (if applicable); and
-dollar amounts

FD-36 Allow transactions creating anticipated obligation documents to be entered early, stored, and posted at the appropriate date. Subject these documents to edit and validation procedures prior to posting. If the anticipated obligation does not occur, permit the user to delete the transaction without posting it.

FD-4 Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

Test Step TC-FD.5.4

Record purchase order when the amount is greater than the commitment amount. Demonstrate warning message and override procedure.

Rqmnt #: Description

BE-2 Provide the capability to track actual amounts, e.g. commitments and obligations, against the original and revised budgeted amounts consistent with each financial planning level.

FD-14 Support the timely recording of funding transactions. Check commitment transactions against available funds. Include adequate controls to prevent the recording of commitments that exceed available balances. Support recording obligations or expenditures that exceed available balances and produce a report or otherwise provide a method that allows management to review the cause of this over obligation condition.

FD-16 Provide for designated authorities to establish and modify the system’s response (either reject transaction or provide warning) to the failure of a funds-availability edit for each transaction type.

FD-17 Provide the capabilities and controls for authorized users to override funds-availability edits.

FD-19 Provide automatic real-time notification to users of transactions failing the funds-availability edit and place the rejected transactions in an error file and/or suspense account for corrective action. In cases where the actual event has already occurred (such as labor hours worked or a contract already signed), the transaction should be recorded and a warning or report issued to alert the user to the need for follow-up action.

FD-34	Maintain information related to each obligation document, including amendments. At a minimum, the core financial system must capture: -obligating document number and type; -vendor number and other identification (1), including vendor ID, SSN, TIN, EIN, and DUNS number; -accounting classification structures; -referenced commitment (if applicable); and -dollar amounts
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

Test Step TC-FD.5.5

Record a blanket purchase agreement and record first call.

Rqmnt #:	**Description**
BE-2	Provide the capability to track actual amounts, e.g. commitments and obligations, against the original and revised budgeted amounts consistent with each financial planning level.
FD-34	Maintain information related to each obligation document, including amendments. At a minimum, the core financial system must capture: -obligating document number and type; -vendor number and other identification (1), including vendor ID, SSN, TIN, EIN, and DUNS number; -accounting classification structures; -referenced commitment (if applicable); and -dollar amounts
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.
FD-45	Record blanket purchase agreements (BPAs) and track, control and monitor records of call.

Test Step TC-FD.5.6

Record the following contract limitation. Record the initial delivery order as an obligation without a preceding commitment.

Rqmnt #:	**Description**
BE-2	Provide the capability to track actual amounts, e.g. commitments and obligations, against the original and revised budgeted amounts consistent with each financial planning level.
FD-33	Record obligations for which there is no related commitment.
FD-34	Maintain information related to each obligation document, including amendments. At a minimum, the core financial system must capture: -obligating document number and type; -vendor number and other identification (1), including vendor ID, SSN, TIN, EIN, and DUNS number; -accounting classification structures; -referenced commitment (if applicable); and -dollar amounts
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.
FD-46	Track, control, and monitor delivery orders against a contract limitation.

Test Step TC-FD.5.7

Demonstrate ability to enter data into the system from multiple locations by entering at least one transaction from a separate PC.

Rqmnt #:	**Description**
BE-2	Provide the capability to track actual amounts, e.g. commitments and obligations, against the original and revised budgeted amounts consistent with each financial planning level.
FD-34	Maintain information related to each obligation document, including amendments. At a minimum, the core financial system must capture: -obligating document number and type; -vendor number and other identification (1), including vendor ID, SSN, TIN, EIN, and DUNS number; -accounting classification structures; -referenced commitment (if applicable); and -dollar amounts
FD-35	Allow obligation documents to be entered into the core financial system on-line and from multiple locations, as well as through an interface with other systems.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

Test Step TC-FD.5.8

Enter FD.5.3.1 - a stored obligation.

Rqmnt #:	**Description**
BE-2	Provide the capability to track actual amounts, e.g. commitments and obligations, against the original and revised budgeted amounts consistent with each financial planning level.
CF-49	Provide the capability to enter and warehouse any transactions in the current month for processing in the subsequent month.
FD-33	Record obligations for which there is no related commitment.
FD-34	Maintain information related to each obligation document, including amendments. At a minimum, the core financial system must capture: -obligating document number and type; -vendor number and other identification (1), including vendor ID, SSN, TIN, EIN, and DUNS number; -accounting classification structures; -referenced commitment (if applicable); and -dollar amounts
FD-36	Allow transactions creating anticipated obligation documents to be entered early, stored, and posted at the appropriate date. Subject these documents to edit and validation procedures prior to posting. If the anticipated obligation does not occur, permit the user to delete the transaction without posting it.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

Test Step TC-FD.5.9

Delete FD 5.3.2, a stored obligation which was not posted.

Rqmnt #:	**Description**
BE-2	Provide the capability to track actual amounts, e.g. commitments and obligations, against the original and revised budgeted amounts consistent with each financial planning level.
CF-49	Provide the capability to enter and warehouse any transactions in the current month for processing in the subsequent month.

FD-34	Maintain information related to each obligation document, including amendments. At a minimum, the core financial system must capture: -obligating document number and type; -vendor number and other identification (1), including vendor ID, SSN, TIN, EIN, and DUNS number; -accounting classification structures; -referenced commitment (if applicable); and -dollar amounts
FD-36	Allow transactions creating anticipated obligation documents to be entered early, stored, and posted at the appropriate date. Subject these documents to edit and validation procedures prior to posting. If the anticipated obligation does not occur, permit the user to delete the transaction without posting it.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

Test Step TC-FD.6.1

Enter a downward adjustment to an existing purchase order as a result of reduction in unit cost.

Rqmnt #:	**Description**
FD-38	Allow authorized modifications and cancellations of posted obligating documents.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

Test Step TC-FD.6.2

Cancel a purchase order for supplies from GSA and reverse the obligation.

Rqmnt #:	**Description**
FD-38	Allow authorized modifications and cancellations of posted obligating documents.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.
FD-42	Close obligating documents either by (1) the system automatically, upon complete performance/delivery, or (2) an authorized user.

Test Step TC-FD.6.3

Apply the following travel advance and reimburse the traveler for authorized expenses.

Rqmnt #:	**Description**
BE-4	Provide the ability to manage and control prior year funds in the current year, including the capability to identify prior year and current year de-obligations separately.
CF-39	Post to the current and prior months concurrently until month-end closing; maintain and provide on-line queries and reports on balances separately for the current and prior months. At a minimum, balances must be maintained on-line for both the current and prior months until prior month closing.
CF-40	At year's end, post to the current year by month, as well as to the prior year, regardless of when year-end closing occurs. For example, a user should be able to post to the previous fiscal year, while also posting transactions to the current year. Balances must be maintained and accessible through on-line queries for both the current and prior fiscal years until year-end closing.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.
FD-48	Record expenditures claimed against advance payments made, such as travel advances, contract advances, and grants.
PM-22	Schedule payments of advances, prepaid expenses, loans, grants, etc., with the appropriate accounting entries for each.

PM-23 Record expenses, assets, etc., based upon performance funded by advances, prepaid expenses, and grants, and make the appropriate liquidations. Automatically update funds control balances to reflect obligation changes.

PM-7 Warehouse and schedule payments in accordance with applicable regulations, for example, OMB Circular A-125, the Cash Management Improvement Act, and travel regulations. Provide the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date in accordance with Treasury standards and the Prompt Payment Act.

SGL-12 Provide the capability to process, track, and control prior fiscal year adjustment transactions.

SGL-4 Provide the capability for multiple preliminary year-end closings before final year-end closing, while maintaining the capability to post current period data. Posting of current period data will not be affected by this process.

SGL-6 Allow for accruals of contracts or other items that cross fiscal years.

Test Step TC-FD.7.1

Modify a delivery order with a private firm for consulting services to increase obligation amount.

Rqmnt #: Description

FD-4 Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

FD-46 Track, control, and monitor delivery orders against a contract limitation.

Test Step TC-FD.7.2

Record the obligation of the following grant.

Rqmnt #: Description

FD-33 Record obligations for which there is no related commitment.

FD-34 Maintain information related to each obligation document, including amendments. At a minimum, the core financial system must capture:
-obligating document number and type;
-vendor number and other identification (1), including vendor ID, SSN, TIN, EIN, and DUNS number;
-accounting classification structures;
-referenced commitment (if applicable); and
-dollar amounts

FD-4 Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

FD-44 Record and maintain contracts and grants so that fiscal year-to-date and inception-to-date information can be presented.

PM-22 Schedule payments of advances, prepaid expenses, loans, grants, etc., with the appropriate accounting entries for each.

PM-23 Record expenses, assets, etc., based upon performance funded by advances, prepaid expenses, and grants, and make the appropriate liquidations. Automatically update funds control balances to reflect obligation changes.

SGL-6 Allow for accruals of contracts or other items that cross fiscal years.

Test Step TC-FD.7.3

Record the following accrual against an existing contract.

Rqmnt #: Description

FD-4 Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.

FD-46	Track, control, and monitor delivery orders against a contract limitation.

Test Step TC-FD.7.4

Warehouse a second payment to a grantee.

Rqmnt #:	Description
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.
FD-44	Record and maintain contracts and grants so that fiscal year-to-date and inception-to-date information can be presented.
PM-22	Schedule payments of advances, prepaid expenses, loans, grants, etc., with the appropriate accounting entries for each.
PM-23	Record expenses, assets, etc., based upon performance funded by advances, prepaid expenses, and grants, and make the appropriate liquidations. Automatically update funds control balances to reflect obligation changes.
PM-7	Warehouse and schedule payments in accordance with applicable regulations, for example, OMB Circular A-125, the Cash Management Improvement Act, and travel regulations. Provide the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date in accordance with Treasury standards and the Prompt Payment Act.
SGL-12	Provide the capability to process, track, and control prior fiscal year adjustment transactions.
SGL-6	Allow for accruals of contracts or other items that cross fiscal years.

Test Step TC-PM.1.1

Create a new vendor record for the vendor described below, using the business address.

Rqmnt #:	Description
PM-1	Maintain payee information that includes data to support obligation, accounts payable, and disbursement processes.
PM-12	Record discount terms and automatically determine whether taking the discount is economically justified as defined in the Treasury Financial Manual, Volume I, section 6-8040.
PM-2	Support payments made to third parties that act as an agent for the payee.
PM-3	Maintain information needed to support IRS 1099 and W-2 reporting, including TIN and payee type (e.g., sole proprietorship, partnership, corporation). In cases where a third party acting as agent receives the payment, maintain 1099 information for the principal party rather than the agent. Provide the capability to identify payees who receive 1099s, including 1099Cs.
PM-34	Provide for various forms of payment to be used, i.e., check or electronic funds transfer (e.g., ACH, wire). Support Treasury-specific standards for format of check and EFT payment requests. Provide the capability to capture, store, and process information related to supporting the creation/generation of EFT payments (ACH or wire) in accordance with Treasury standards, including ABA routing number, recipient bank account number, and account type.
PM-37	Provide the capability to schedule and make payments in various forms (e.g., ACH, SF-1166) as required by an agency's disbursing offices, including physical media (e.g., tape, electronic transfer).
PM-4	Allow multiple payment addresses and/or bank information for a single payee.

Test Step TC-PM.1.2

Update the vendor information with the paying address listed below.

Rqmnt #:	Description
PM-1	Maintain payee information that includes data to support obligation, accounts payable, and disbursement processes.
PM-2	Support payments made to third parties that act as an agent for the payee.

PM-34	Provide for various forms of payment to be used, i.e., check or electronic funds transfer (e.g., ACH, wire). Support Treasury-specific standards for format of check and EFT payment requests. Provide the capability to capture, store, and process information related to supporting the creation/generation of EFT payments (ACH or wire) in accordance with Treasury standards, including ABA routing number, recipient bank account number, and account type.
PM-37	Provide the capability to schedule and make payments in various forms (e.g., ACH, SF-1166) as required by an agency's disbursing offices, including physical media (e.g., tape, electronic transfer).
PM-4	Allow multiple payment addresses and/or bank information for a single payee.

Test Step TC-PM.1.3

Set up the associated financial institution and relate it to the vendor established in TC-PM.1.1.

Rqmnt #:	**Description**
PM-1	Maintain payee information that includes data to support obligation, accounts payable, and disbursement processes.
PM-2	Support payments made to third parties that act as an agent for the payee.
PM-34	Provide for various forms of payment to be used, i.e., check or electronic funds transfer (e.g., ACH, wire). Support Treasury-specific standards for format of check and EFT payment requests. Provide the capability to capture, store, and process information related to supporting the creation/generation of EFT payments (ACH or wire) in accordance with Treasury standards, including ABA routing number, recipient bank account number, and account type.
PM-37	Provide the capability to schedule and make payments in various forms (e.g., ACH, SF-1166) as required by an agency's disbursing offices, including physical media (e.g., tape, electronic transfer).
PM-4	Allow multiple payment addresses and/or bank information for a single payee.

Test Step TC-PM.1.4

Set up the appropriate information to ensure that ACH payments can be made for this vendor to the financial institution indicated to the vendor account number indicated.

Rqmnt #:	**Description**
PM-1	Maintain payee information that includes data to support obligation, accounts payable, and disbursement processes.
PM-2	Support payments made to third parties that act as an agent for the payee.
PM-34	Provide for various forms of payment to be used, i.e., check or electronic funds transfer (e.g., ACH, wire). Support Treasury-specific standards for format of check and EFT payment requests. Provide the capability to capture, store, and process information related to supporting the creation/generation of EFT payments (ACH or wire) in accordance with Treasury standards, including ABA routing number, recipient bank account number, and account type.
PM-37	Provide the capability to schedule and make payments in various forms (e.g., ACH, SF-1166) as required by an agency's disbursing offices, including physical media (e.g., tape, electronic transfer).
PM-4	Allow multiple payment addresses and/or bank information for a single payee.

Test Step TC-PM.1.5

Update the vendor record to add a second paying address.

Rqmnt #:	**Description**
PM-1	Maintain payee information that includes data to support obligation, accounts payable, and disbursement processes.
PM-2	Support payments made to third parties that act as an agent for the payee.

PM-34	Provide for various forms of payment to be used, i.e., check or electronic funds transfer (e.g., ACH, wire). Support Treasury-specific standards for format of check and EFT payment requests. Provide the capability to capture, store, and process information related to supporting the creation/generation of EFT payments (ACH or wire) in accordance with Treasury standards, including ABA routing number, recipient bank account number, and account type.
PM-37	Provide the capability to schedule and make payments in various forms (e.g., ACH, SF-1166) as required by an agency's disbursing offices, including physical media (e.g., tape, electronic transfer).
PM-4	Allow multiple payment addresses and/or bank information for a single payee.

Test Step TC-PM.1.6

Provide a listing of the information for this vendor and financial institution.

Rqmnt #:	**Description**
PM-1	Maintain payee information that includes data to support obligation, accounts payable, and disbursement processes.
PM-2	Support payments made to third parties that act as an agent for the payee.
PM-34	Provide for various forms of payment to be used, i.e., check or electronic funds transfer (e.g., ACH, wire). Support Treasury-specific standards for format of check and EFT payment requests. Provide the capability to capture, store, and process information related to supporting the creation/generation of EFT payments (ACH or wire) in accordance with Treasury standards, including ABA routing number, recipient bank account number, and account type.
PM-37	Provide the capability to schedule and make payments in various forms (e.g., ACH, SF-1166) as required by an agency's disbursing offices, including physical media (e.g., tape, electronic transfer).
PM-4	Allow multiple payment addresses and/or bank information for a single payee.
PM-5	Provide search capability for payee information.
PM-6	Produce payee listings based on agency-defined criteria, e.g., payee name and number.

Test Step TC-PM.10.1

Record the receipt of goods and receipt of invoice. Prepare payment authorization for approval. Approval must be obtained prior to scheduling of payment.

Rqmnt #:	**Description**
FD-42	Close obligating documents either by (1) the system automatically, upon complete performance/delivery, or (2) an authorized user.
PM-28	Automatically identify and select payments to be disbursed in a particular payment cycle based on their due dates. Provide a function for review and certification by an authorized certifying officer.
PM-8	Record an accrued liability upon receipt and acceptance of goods and services and properly identify them as capital asset, expense, prepaid expense, or construction.
PM-9	Record invoices through keyboard entry by a user and through an electronic interface with vendors in an electronic commerce arrangement.

Test Step TC-PM.10.2

Approve and warehouse payment for inclusion on Treasury Schedule. Note payment is released after its due date.

Rqmnt #:	**Description**
PM-28	Automatically identify and select payments to be disbursed in a particular payment cycle based on their due dates. Provide a function for review and certification by an authorized certifying officer.

PM-30	Automatically compute amounts to be disbursed, including discounts, withholdings, interest, or penalties, in accordance with applicable regulations. Generate the appropriate transactions to reflect the above deductions and additions.
PM-32	Collect information on discounts taken, discounts lost, and interest penalties to comply with applicable prompt payment reporting requirements.
PM-7	Warehouse and schedule payments in accordance with applicable regulations, for example, OMB Circular A-125, the Cash Management Improvement Act, and travel regulations. Provide the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date in accordance with Treasury standards and the Prompt Payment Act.

Test Step TC-PM.11.1

Confirm payments by Treasury.

Rqmnt #:	**Description**
PM-46	Provide for the comparison of the agency's payment schedule and disbursing office's accomplished payment schedule.
PM-47	Update payment information when confirmation is received from the disbursing office, including the paid schedule number, check numbers or trace numbers, and date, amount of payment, payment method (check or EFT).
PM-55	Automatically liquidate the related liability or the in-transit amount when payment confirmation updates the system.

Test Step TC-PM.12.1

Record that the goods were returned to vendor. Receive and post a credit memo for returned paper clips. Payment for paper clips has been made and confirmed.

Rqmnt #:	**Description**
PM-10	Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.
PM-17	Allow obligating document to be reopened by authorized staff after final payment has been made.
PM-19	Process credit memoranda for returned goods or other adjustments. Apply the credit to the specific obligation that resulted in the credit, reducing the expense attributed to that obligation; If a credit is not fully liquidated by one payment, maintain the balance of the credit for application against a future payment; Create the appropriate notice to the vendor that a credit has been applied to the affected payment.

Test Step TC-PM.12.2

Apply a portion of the credit memo to offset the open payable listed below.

Rqmnt #:	**Description**
PM-10	Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.
PM-17	Allow obligating document to be reopened by authorized staff after final payment has been made.

PM-19 Process credit memoranda for returned goods or other adjustments. Apply the credit to the specific obligation that resulted in the credit, reducing the expense attributed to that obligation; If a credit is not fully liquidated by one payment, maintain the balance of the credit for application against a future payment; Create the appropriate notice to the vendor that a credit has been applied to the affected payment.

PM-30 Automatically compute amounts to be disbursed, including discounts, withholdings, interest, or penalties, in accordance with applicable regulations. Generate the appropriate transactions to reflect the above deductions and additions.

Test Step TC-PM.12.3

Establish an Accounts Receivable for the remaining amount.

Rqmnt #: Description

PM-10 Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.

PM-19 Process credit memoranda for returned goods or other adjustments. Apply the credit to the specific obligation that resulted in the credit, reducing the expense attributed to that obligation; If a credit is not fully liquidated by one payment, maintain the balance of the credit for application against a future payment; Create the appropriate notice to the vendor that a credit has been applied to the affected payment.

RM-2 Record the establishment of receivables along with the corresponding revenues, expenditure reductions, or other offsets.

Test Step TC-PM.13.1

Record obligation for annual subscription. Record a 1st quarter prepayment made outside of the system. Create recurring payment vouchers for the remaining 3 quarters. Accrue subscription expenses for month of October.

Rqmnt #: Description

CF-29 Process system-generated transactions, such as automated accruals, closing entries, cost assignment transactions, recurring payments, and transactions that generate other transactions in those cases where a single transaction is not sufficient.

CM-2 Reduce asset balances, such as inventories and prepaid expenses, as the assets are used and expensed.

FD-33 Record obligations for which there is no related commitment.

FD-34 Maintain information related to each obligation document, including amendments. At a minimum, the core financial system must capture:
-obligating document number and type;
-vendor number and other identification (1), including vendor ID, SSN, TIN, EIN, and DUNS number;
-accounting classification structures;
-referenced commitment (if applicable); and
-dollar amounts

PM-22 Schedule payments of advances, prepaid expenses, loans, grants, etc., with the appropriate accounting entries for each.

PM-23 Record expenses, assets, etc., based upon performance funded by advances, prepaid expenses, and grants, and make the appropriate liquidations. Automatically update funds control balances to reflect obligation changes.

PM-39 Process transactions resulting from payments made using other systems, such as payroll. Record disbursements, assets, expenses, obligations, or other accounts as appropriate, but do not schedule a payment through the core financial system if the payment has already been made by the other system.

PM-8 Record an accrued liability upon receipt and acceptance of goods and services and properly identify them as capital asset, expense, prepaid expense, or construction.

SGL-5 Automatically generate selected recurring accrual entries and reversals in the next fiscal period.

Test Step TC-PM.13.2

Warehouse an advance payment to a grantee for inclusion on the 11/15/99 Treasury Schedule. The grant was previously obligated.

Rqmnt #:	Description
PM-22	Schedule payments of advances, prepaid expenses, loans, grants, etc., with the appropriate accounting entries for each.
PM-23	Record expenses, assets, etc., based upon performance funded by advances, prepaid expenses, and grants, and make the appropriate liquidations. Automatically update funds control balances to reflect obligation changes.
PM-7	Warehouse and schedule payments in accordance with applicable regulations, for example, OMB Circular A-125, the Cash Management Improvement Act, and travel regulations. Provide the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date in accordance with Treasury standards and the Prompt Payment Act.
SGL-6	Allow for accruals of contracts or other items that cross fiscal years.

Test Step TC-PM.15.1

Review all payment activity in November. This report/query should include all payments made on 11/17/99 and scheduled on 11/26/99, as well as credit memos and payments offset.

Rqmnt #:	Description
CF-37	Select items for review based on user-defined criteria by type of transaction. Examples of reasons to select items are payment certification and financial statement audits.
PM-45	Provide information about each payment to reflect the stage of the scheduling process that the payment has reached and the date each step was reached for the following processing steps: -Payment scheduled -Schedule sent to appropriate disbursing office -Payment issued by appropriate disbursing office.
PM-48	Maintain history of every payment by the core financial system, including authorizing document number, payment schedule number, payment date, invoice number, vendor number, vendor name, payment address, appropriation charged, and prompt payment information.
PM-49	Provide on-line access to vendor and payment information.
PM-50	Provide on-line access to open documents based on agency selection criteria, e.g., document number.
PM-54	Produce supporting information needed to prepare the prompt payment report in accordance with requirements in OMB Circular A-125.
PM-6	Produce payee listings based on agency-defined criteria, e.g., payee name and number.
R-1	Allow for the information contained in the system to be queried to present specific detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.
R-2	Present information resulting from system queries formatted to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.
R-3	Provide for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.
R-4	Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.
R-5	Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.
R-6	Provide for easy access to historical files for comparative, analytical, and trend information.

Test Step TC-PM.15.2

Produce the SF-224. Report should include transactions that occurred from 11/1/99 to 11/26/99.

Rqmnt #:	**Description**
CF-5	Provide a program structure with sufficient levels of detail to allow reporting for all categories on which budgetary decisions are made, whether legally binding, as in appropriation limitations, or in the nature of policy guidance, as in Presidential pass-backs, congressional markup tables, or internal agency decisions. The account classification structure must also support additional detail needed to meet both external reporting requirements to OMB and Treasury and be flexible enough to meet agency-specific requirements.
CF-7	Identify Agency Location Codes and appropriation fund symbols for all transactions and reports involving Treasury disbursing centers, such as SF-224 "Statement of Cash Transactions," SF-215 "Deposit Ticket," and SF-5515 "Debit Voucher."
PM-33	Calculate totals by appropriation symbol for inclusion on the payment schedule, except unidentified appropriations.
PM-52	Produce the SF-224.
R-14	Provide data in the format required, including electronic formats, to central agency systems used for summary financial reporting (e.g. FACTS, SF224, SF1219, SF1220, SF133, etc.).
R-18	Use the U.S. SGL mandated chart of accounts as the basis for preparing external reports or data transmissions to OMB and Treasury.

Test Step TC-PM.15.3

Query the system to obtain a listing of payments made to determine whether the vendor V-05 requires a 1099MISC. Produce a report of the information needed to produce the appropriate IRS 1099.

Rqmnt #:	**Description**
CF-37	Select items for review based on user-defined criteria by type of transaction. Examples of reasons to select items are payment certification and financial statement audits.
PM-1	Maintain payee information that includes data to support obligation, accounts payable, and disbursement processes.
PM-3	Maintain information needed to support IRS 1099 and W-2 reporting, including TIN and payee type (e.g., sole proprietorship, partnership, corporation). In cases where a third party acting as agent receives the payment, maintain 1099 information for the principal party rather than the agent. Provide the capability to identify payees who receive 1099s, including 1099Cs.
PM-49	Provide on-line access to vendor and payment information.
PM-51	Produce IRS 1099s in IRS acceptable form (hard copy or magnetic tape).
R-1	Allow for the information contained in the system to be queried to present specific detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.
R-14	Provide data in the format required, including electronic formats, to central agency systems used for summary financial reporting (e.g. FACTS, SF224, SF1219, SF1220, SF133, etc.).
R-2	Present information resulting from system queries formatted to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.
R-3	Provide for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.
R-4	Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.
R-5	Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.
R-6	Provide for easy access to historical files for comparative, analytical, and trend information.

Test Step TC-PM.16.1

Record receipt of goods and record receipt of invoice for goods ordered for USDA. Warehouse payment. Invoice has discount terms of 2% within 10 days. Net 30 days. Bill USDA under the reimbursable order established previously. When billing USDA, use the net anticipated invoice amount after taking into account the discount.

Rqmnt #:	**Description**
CF-50	Provide the ability to process intra-governmental transactions and track intra governmental balances related to other Federal agencies.
FD-33	Record obligations for which there is no related commitment.
FD-34	Maintain information related to each obligation document, including amendments. At a minimum, the core financial system must capture: -obligating document number and type; -vendor number and other identification (1), including vendor ID, SSN, TIN, EIN, and DUNS number; -accounting classification structures; -referenced commitment (if applicable); and -dollar amounts
PM-10	Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.
PM-12	Record discount terms and automatically determine whether taking the discount is economically justified as defined in the Treasury Financial Manual, Volume I, section 6-8040.
PM-16	Establish payables and make payments on behalf of another agency, citing the other agency's funding information.
PM-28	Automatically identify and select payments to be disbursed in a particular payment cycle based on their due dates. Provide a function for review and certification by an authorized certifying officer.
PM-30	Automatically compute amounts to be disbursed, including discounts, withholdings, interest, or penalties, in accordance with applicable regulations. Generate the appropriate transactions to reflect the above deductions and additions.
PM-32	Collect information on discounts taken, discounts lost, and interest penalties to comply with applicable prompt payment reporting requirements.
PM-41	Record payments made by another entity, such as a finance center, on behalf of the agency using agency funds.
PM-7	Warehouse and schedule payments in accordance with applicable regulations, for example, OMB Circular A-125, the Cash Management Improvement Act, and travel regulations. Provide the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date in accordance with Treasury standards and the Prompt Payment Act.
PM-8	Record an accrued liability upon receipt and acceptance of goods and services and properly identify them as capital asset, expense, prepaid expense, or construction.
PM-9	Record invoices through keyboard entry by a user and through an electronic interface with vendors in an electronic commerce arrangement.
RM-1	Support the calculation, generation, and posting of customer bills based upon billing source, event and/or time period, and type of claim in accordance with agency program requirements. Bases used for billing may include: -percentage of reimbursable obligations, accrued expenditures, or costs, using data recorded by the cost accumulation function; -fee schedules for goods or services provided; -duplicate payments; -erroneous payments; and -payment schedules or other agreements with other entities
RM-33	Provide the ability to uniquely record, classify, and report the status of reimbursable funds received and used, by customer and agreement in addition to the standard account structure.

Test Step TC-PM.2.1

Record receipt of invoice for goods ordered but not yet received.

Rqmnt #:	**Description**
PM-10	Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.
PM-13	Record additional shipping and other charges to adjust the payment amount, if they are authorized.
PM-14	Adjust the asset or expense recorded with the liability if the authorized payment (based on the invoice) is different from the amount accrued (based upon receipt and acceptance) using contract information and any increase is within agency tolerances. Automatically adjust the obligation amount as well and edit for funds availability to cover increases.
PM-15	Automatically update the funds control and budget execution balances to reflect changes in the status of undelivered orders and expended appropriations as well as changes in amounts.
PM-26	Adjust the obligation based on final invoice/payment tolerance percentage and amount authorized, provided the amount is within the funds limitations and checks.
PM-9	Record invoices through keyboard entry by a user and through an electronic interface with vendors in an electronic commerce arrangement.

Test Step TC-PM.2.2

Set a specific tolerance amount that an invoice line item cannot exceed the line item amount of the associated obligation by more than $50.00. This tolerance applies to all invoices received.

Rqmnt #:	**Description**
BE-6	Support tolerance levels that are user-defined, and established and maintained in tables controlled by authorized personnel. The tolerance levels should be maintained in terms of percentages of the total with a not-to-exceed dollar threshold.
CF-31	Provide the capability to add, modify, and maintain editing and posting rules through systems tables controlled by authorized personnel.
CF-46	Provide transaction edits that control, at a minimum, fund availability, account structure, and tolerance levels between related transactions, such as between an obligation and its related accrual.
FD-24	Check available funds when the expenditure exceeds the obligating document due to quantity or price variances within tolerances, additional shipping charges, etc.
PM-10	Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.
PM-13	Record additional shipping and other charges to adjust the payment amount, if they are authorized.
PM-14	Adjust the asset or expense recorded with the liability if the authorized payment (based on the invoice) is different from the amount accrued (based upon receipt and acceptance) using contract information and any increase is within agency tolerances. Automatically adjust the obligation amount as well and edit for funds availability to cover increases.
PM-15	Automatically update the funds control and budget execution balances to reflect changes in the status of undelivered orders and expended appropriations as well as changes in amounts.
PM-26	Adjust the obligation based on final invoice/payment tolerance percentage and amount authorized, provided the amount is within the funds limitations and checks.

Test Step TC-PM.2.3

Receive a revised invoice for $45,055, which includes freight, shipping, and handling charges. Attempt to increase invoice amount. Amount is above the maximum tolerance allowed.

Rqmnt #:	Description
CF-31	Provide the capability to add, modify, and maintain editing and posting rules through systems tables controlled by authorized personnel.
CF-46	Provide transaction edits that control, at a minimum, fund availability, account structure, and tolerance levels between related transactions, such as between an obligation and its related accrual.
FD-24	Check available funds when the expenditure exceeds the obligating document due to quantity or price variances within tolerances, additional shipping charges, etc.
PM-10	Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.
PM-13	Record additional shipping and other charges to adjust the payment amount, if they are authorized.
PM-14	Adjust the asset or expense recorded with the liability if the authorized payment (based on the invoice) is different from the amount accrued (based upon receipt and acceptance) using contract information and any increase is within agency tolerances. Automatically adjust the obligation amount as well and edit for funds availability to cover increases.
PM-15	Automatically update the funds control and budget execution balances to reflect changes in the status of undelivered orders and expended appropriations as well as changes in amounts.
PM-26	Adjust the obligation based on final invoice/payment tolerance percentage and amount authorized, provided the amount is within the funds limitations and checks.

Test Step TC-PM.2.4

Negotiate with vendor for the removal of handling charges. Open invoice and increase the amount to $45,025 to reflect freight and shipping.

Rqmnt #:	Description
FD-24	Check available funds when the expenditure exceeds the obligating document due to quantity or price variances within tolerances, additional shipping charges, etc.
PM-10	Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.
PM-13	Record additional shipping and other charges to adjust the payment amount, if they are authorized.
PM-14	Adjust the asset or expense recorded with the liability if the authorized payment (based on the invoice) is different from the amount accrued (based upon receipt and acceptance) using contract information and any increase is within agency tolerances. Automatically adjust the obligation amount as well and edit for funds availability to cover increases.
PM-15	Automatically update the funds control and budget execution balances to reflect changes in the status of undelivered orders and expended appropriations as well as changes in amounts.
PM-26	Adjust the obligation based on final invoice/payment tolerance percentage and amount authorized, provided the amount is within the funds limitations and checks.

Test Step TC-PM.2.5

Record the receipt and acceptance of goods. Automatically increase the obligation to cover the additional charges and warehouse the payment.

Rqmnt #:	**Description**
FD-24	Check available funds when the expenditure exceeds the obligating document due to quantity or price variances within tolerances, additional shipping charges, etc.
FD-42	Close obligating documents either by (1) the system automatically, upon complete performance/delivery, or (2) an authorized user.
PM-10	Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.
PM-13	Record additional shipping and other charges to adjust the payment amount, if they are authorized.
PM-14	Adjust the asset or expense recorded with the liability if the authorized payment (based on the invoice) is different from the amount accrued (based upon receipt and acceptance) using contract information and any increase is within agency tolerances. Automatically adjust the obligation amount as well and edit for funds availability to cover increases.
PM-15	Automatically update the funds control and budget execution balances to reflect changes in the status of undelivered orders and expended appropriations as well as changes in amounts.
PM-26	Adjust the obligation based on final invoice/payment tolerance percentage and amount authorized, provided the amount is within the funds limitations and checks.
PM-7	Warehouse and schedule payments in accordance with applicable regulations, for example, OMB Circular A-125, the Cash Management Improvement Act, and travel regulations. Provide the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date in accordance with Treasury standards and the Prompt Payment Act.
PM-8	Record an accrued liability upon receipt and acceptance of goods and services and properly identify them as capital asset, expense, prepaid expense, or construction.

Test Step TC-PM.3.1

Record the receipt of the invoice and the receipt and acceptance of goods. Multiple goods are recorded on one invoice document.

Rqmnt #:	**Description**
CF-49	Provide the capability to enter and warehouse any transactions in the current month for processing in the subsequent month.
FD-42	Close obligating documents either by (1) the system automatically, upon complete performance/delivery, or (2) an authorized user.
PM-10	Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.
PM-7	Warehouse and schedule payments in accordance with applicable regulations, for example, OMB Circular A-125, the Cash Management Improvement Act, and travel regulations. Provide the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date in accordance with Treasury standards and the Prompt Payment Act.
PM-8	Record an accrued liability upon receipt and acceptance of goods and services and properly identify them as capital asset, expense, prepaid expense, or construction.

PM-9 Record invoices through keyboard entry by a user and through an electronic interface with vendors in an electronic commerce arrangement.

Test Step TC-PM.3.2

Warehouse payment for future posting (awaiting approval). Split invoice into multiple payments based on due dates of various goods.

Rqmnt #: **Description**

CF-49 Provide the capability to enter and warehouse any transactions in the current month for processing in the subsequent month.

PM-10 Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.

PM-11 Provide the capability of splitting an invoice into multiple payments on the appropriate due dates when items on the invoice have different due dates.

PM-28 Automatically identify and select payments to be disbursed in a particular payment cycle based on their due dates. Provide a function for review and certification by an authorized certifying officer.

PM-30 Automatically compute amounts to be disbursed, including discounts, withholdings, interest, or penalties, in accordance with applicable regulations. Generate the appropriate transactions to reflect the above deductions and additions.

PM-32 Collect information on discounts taken, discounts lost, and interest penalties to comply with applicable prompt payment reporting requirements.

PM-48 Maintain history of every payment by the core financial system, including authorizing document number, payment schedule number, payment date, invoice number, vendor number, vendor name, payment address, appropriation charged, and prompt payment information.

PM-7 Warehouse and schedule payments in accordance with applicable regulations, for example, OMB Circular A-125, the Cash Management Improvement Act, and travel regulations. Provide the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date in accordance with Treasury standards and the Prompt Payment Act.

Test Step TC-PM.3.3

Review open payments document by DOC ID and ensure payments were automatically warehoused.

Rqmnt #: **Description**

CF-49 Provide the capability to enter and warehouse any transactions in the current month for processing in the subsequent month.

PM-10 Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.

PM-11 Provide the capability of splitting an invoice into multiple payments on the appropriate due dates when items on the invoice have different due dates.

PM-45 Provide information about each payment to reflect the stage of the scheduling process that the payment has reached and the date each step was reached for the following processing steps:
-Payment scheduled
-Schedule sent to appropriate disbursing office
-Payment issued by appropriate disbursing office.

PM-48 Maintain history of every payment by the core financial system, including authorizing document number, payment schedule number, payment date, invoice number, vendor number, vendor name, payment address, appropriation charged, and prompt payment information.

PM-49 Provide on-line access to vendor and payment information.

PM-50 Provide on-line access to open documents based on agency selection criteria, e.g., document number.

PM-6 Produce payee listings based on agency-defined criteria, e.g., payee name and number.

PM-7 Warehouse and schedule payments in accordance with applicable regulations, for example, OMB Circular A-125, the Cash Management Improvement Act, and travel regulations. Provide the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date in accordance with Treasury standards and the Prompt Payment Act.

Test Step TC-PM.3.4

Unauthorized person attempts to authorize payment and is unsuccessful. Of two items, one is approved and certified for payment by an authorized person. The other is not.

Rqmnt #: Description

CF-45 Support management controls to ensure that transactions are processed in accordance with government and agency-prescribed standards and procedures, the integrity of data in the system is maintained, and access is restricted to authorized users.

CF-49 Provide the capability to enter and warehouse any transactions in the current month for processing in the subsequent month.

PM-10 Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.

PM-11 Provide the capability of splitting an invoice into multiple payments on the appropriate due dates when items on the invoice have different due dates.

PM-28 Automatically identify and select payments to be disbursed in a particular payment cycle based on their due dates. Provide a function for review and certification by an authorized certifying officer.

PM-48 Maintain history of every payment by the core financial system, including authorizing document number, payment schedule number, payment date, invoice number, vendor number, vendor name, payment address, appropriation charged, and prompt payment information.

Test Step TC-PM.3.5

Remaining payment is removed from the payment stream and re-warehoused to a later date.

Rqmnt #: Description

CF-49 Provide the capability to enter and warehouse any transactions in the current month for processing in the subsequent month.

PM-10 Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.

PM-11 Provide the capability of splitting an invoice into multiple payments on the appropriate due dates when items on the invoice have different due dates.

PM-18 Allow changes to payment schedules by authorized staff prior to submission to the disbursing office.

PM-29 Allow specific payments selected for disbursement to be excluded from the payment cycle and held for later payment.

PM-30 Automatically compute amounts to be disbursed, including discounts, withholdings, interest, or penalties, in accordance with applicable regulations. Generate the appropriate transactions to reflect the above deductions and additions.

PM-32 Collect information on discounts taken, discounts lost, and interest penalties to comply with applicable prompt payment reporting requirements.

PM-36	Allow a payment request to be removed from the automated scheduling stream and to be scheduled as a manual payment by an authorized official.
PM-42	After payments are scheduled and prior to actual disbursement by Treasury, allow for cancellation of an entire payment schedule or a single payment within a payment schedule.
PM-48	Maintain history of every payment by the core financial system, including authorizing document number, payment schedule number, payment date, invoice number, vendor number, vendor name, payment address, appropriation charged, and prompt payment information.
PM-7	Warehouse and schedule payments in accordance with applicable regulations, for example, OMB Circular A-125, the Cash Management Improvement Act, and travel regulations. Provide the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date in accordance with Treasury standards and the Prompt Payment Act.

Test Step TC-PM.3.6

Review open payments document by DOC ID and ensure the payment was re-warehoused.

Rqmnt #:	Description
CF-49	Provide the capability to enter and warehouse any transactions in the current month for processing in the subsequent month.
PM-10	Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.
PM-11	Provide the capability of splitting an invoice into multiple payments on the appropriate due dates when items on the invoice have different due dates.
PM-29	Allow specific payments selected for disbursement to be excluded from the payment cycle and held for later payment.
PM-36	Allow a payment request to be removed from the automated scheduling stream and to be scheduled as a manual payment by an authorized official.
PM-42	After payments are scheduled and prior to actual disbursement by Treasury, allow for cancellation of an entire payment schedule or a single payment within a payment schedule.
PM-48	Maintain history of every payment by the core financial system, including authorizing document number, payment schedule number, payment date, invoice number, vendor number, vendor name, payment address, appropriation charged, and prompt payment information.
PM-49	Provide on-line access to vendor and payment information.
PM-50	Provide on-line access to open documents based on agency selection criteria, e.g., document number.
PM-6	Produce payee listings based on agency-defined criteria, e.g., payee name and number.
PM-7	Warehouse and schedule payments in accordance with applicable regulations, for example, OMB Circular A-125, the Cash Management Improvement Act, and travel regulations. Provide the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date in accordance with Treasury standards and the Prompt Payment Act.

Test Step TC-PM.4.1

Record receipt of invoice for fixed asset ordered.

Rqmnt #: **Description**

PM-10 Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.

PM-9 Record invoices through keyboard entry by a user and through an electronic interface with vendors in an electronic commerce arrangement.

Test Step TC-PM.4.2

Receive an updated invoice with an additional $200 in charges. Attempt to increase the associated obligation with a user ID that is not authorized to increase the obligation. With authorized ID, add the $200 increase to both the invoice and obligation.

Rqmnt #: Description

CF-45 Support management controls to ensure that transactions are processed in accordance with government and agency-prescribed standards and procedures, the integrity of data in the system is maintained, and access is restricted to authorized users.

FD-24 Check available funds when the expenditure exceeds the obligating document due to quantity or price variances within tolerances, additional shipping charges, etc.

PM-10 Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.

PM-13 Record additional shipping and other charges to adjust the payment amount, if they are authorized.

PM-15 Automatically update the funds control and budget execution balances to reflect changes in the status of undelivered orders and expended appropriations as well as changes in amounts.

PM-26 Adjust the obligation based on final invoice/payment tolerance percentage and amount authorized, provided the amount is within the funds limitations and checks.

Test Step TC-PM.4.3

Record receipt and acceptance of fixed asset.

Rqmnt #: Description

FD-42 Close obligating documents either by (1) the system automatically, upon complete performance/delivery, or (2) an authorized user.

PM-10 Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.

PM-8 Record an accrued liability upon receipt and acceptance of goods and services and properly identify them as capital asset, expense, prepaid expense, or construction.

Test Step TC-PM.4.4

Warehouse payment of goods and include on 11/15/99 Treasury Schedule.

Rqmnt #: Description

PM-10	Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.
PM-28	Automatically identify and select payments to be disbursed in a particular payment cycle based on their due dates. Provide a function for review and certification by an authorized certifying officer.
PM-7	Warehouse and schedule payments in accordance with applicable regulations, for example, OMB Circular A-125, the Cash Management Improvement Act, and travel regulations. Provide the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date in accordance with Treasury standards and the Prompt Payment Act.

Test Step TC-PM.5.1

Record the receipt of an invoice through an electronic interface. Receive goods invoiced and manually record their receipt.

Rqmnt #:	**Description**
FD-35	Allow obligation documents to be entered into the core financial system on-line and from multiple locations, as well as through an interface with other systems.
FD-42	Close obligating documents either by (1) the system automatically, upon complete performance/delivery, or (2) an authorized user.
PM-24	Provide the capability to support capture, storage, and processing of invoices received in electronic format through an electronic commerce arrangement or from another system.
PM-8	Record an accrued liability upon receipt and acceptance of goods and services and properly identify them as capital asset, expense, prepaid expense, or construction.
PM-9	Record invoices through keyboard entry by a user and through an electronic interface with vendors in an electronic commerce arrangement.

Test Step TC-PM.5.2

Record the receipt of a 2nd invoice (through an electronic interface) for the same vendor with same due date. Receive goods invoiced and manually record their receipt.

Rqmnt #:	**Description**
FD-35	Allow obligation documents to be entered into the core financial system on-line and from multiple locations, as well as through an interface with other systems.
PM-24	Provide the capability to support capture, storage, and processing of invoices received in electronic format through an electronic commerce arrangement or from another system.
PM-8	Record an accrued liability upon receipt and acceptance of goods and services and properly identify them as capital asset, expense, prepaid expense, or construction.
PM-9	Record invoices through keyboard entry by a user and through an electronic interface with vendors in an electronic commerce arrangement.

Test Step TC-PM.5.3

Record the receipt of a 3rd invoice (through an electronic interface) for the same vendor with same due date. Receive goods invoiced and manually record their receipt.

Rqmnt #:	**Description**

FD-35	Allow obligation documents to be entered into the core financial system on-line and from multiple locations, as well as through an interface with other systems.
FD-42	Close obligating documents either by (1) the system automatically, upon complete performance/delivery, or (2) an authorized user.
PM-24	Provide the capability to support capture, storage, and processing of invoices received in electronic format through an electronic commerce arrangement or from another system.
PM-8	Record an accrued liability upon receipt and acceptance of goods and services and properly identify them as capital asset, expense, prepaid expense, or construction.
PM-9	Record invoices through keyboard entry by a user and through an electronic interface with vendors in an electronic commerce arrangement.

Test Step TC-PM.5.4

Record the receipt of 4th invoice (through an electronic interface) for the same vendor. Receive goods invoiced and manually record their receipt.

Rqmnt #:	**Description**
FD-35	Allow obligation documents to be entered into the core financial system on-line and from multiple locations, as well as through an interface with other systems.
FD-42	Close obligating documents either by (1) the system automatically, upon complete performance/delivery, or (2) an authorized user.
PM-24	Provide the capability to support capture, storage, and processing of invoices received in electronic format through an electronic commerce arrangement or from another system.
PM-8	Record an accrued liability upon receipt and acceptance of goods and services and properly identify them as capital asset, expense, prepaid expense, or construction.
PM-9	Record invoices through keyboard entry by a user and through an electronic interface with vendors in an electronic commerce arrangement.

Test Step TC-PM.6.1

Warehouse multiple payments to the same vendor. Payments should be consolidated when schedule is created. Verify that vendor is set up to receive consolidated payments.

Rqmnt #:	**Description**
PM-1	Maintain payee information that includes data to support obligation, accounts payable, and disbursement processes.
PM-28	Automatically identify and select payments to be disbursed in a particular payment cycle based on their due dates. Provide a function for review and certification by an authorized certifying officer.
PM-34	Provide for various forms of payment to be used, i.e., check or electronic funds transfer (e.g., ACH, wire). Support Treasury-specific standards for format of check and EFT payment requests. Provide the capability to capture, store, and process information related to supporting the creation/generation of EFT payments (ACH or wire) in accordance with Treasury standards, including ABA routing number, recipient bank account number, and account type.
PM-35	Allow for consolidation of multiple payments to a single payee, up to the TFM-prescribed limitation in order for the disbursing office to produce one check or EFT and itemize all payments covered by the one check or EFT. Allow for separate checks to a payee in specific instances where needed.
PM-37	Provide the capability to schedule and make payments in various forms (e.g., ACH, SF-1166) as required by an agency's disbursing offices, including physical media (e.g., tape, electronic transfer).
PM-49	Provide on-line access to vendor and payment information.

PM-7 Warehouse and schedule payments in accordance with applicable regulations, for example, OMB Circular A-125, the Cash Management Improvement Act, and travel regulations. Provide the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date in accordance with Treasury standards and the Prompt Payment Act.

Test Step TC-PM.6.2

Remove warehoused payment and cancel.

Rqmnt #:	**Description**
PM-28	Automatically identify and select payments to be disbursed in a particular payment cycle based on their due dates. Provide a function for review and certification by an authorized certifying officer.
PM-34	Provide for various forms of payment to be used, i.e., check or electronic funds transfer (e.g., ACH, wire). Support Treasury-specific standards for format of check and EFT payment requests. Provide the capability to capture, store, and process information related to supporting the creation/generation of EFT payments (ACH or wire) in accordance with Treasury standards, including ABA routing number, recipient bank account number, and account type.
PM-36	Allow a payment request to be removed from the automated scheduling stream and to be scheduled as a manual payment by an authorized official.
PM-37	Provide the capability to schedule and make payments in various forms (e.g., ACH, SF-1166) as required by an agency's disbursing offices, including physical media (e.g., tape, electronic transfer).
PM-7	Warehouse and schedule payments in accordance with applicable regulations, for example, OMB Circular A-125, the Cash Management Improvement Act, and travel regulations. Provide the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date in accordance with Treasury standards and the Prompt Payment Act.

Test Step TC-PM.6.3

Verify that a consolidated EFT (ACH-CTX) transaction to pay multiple invoices from the same vendor for that same due date (11/17/99) is created.

Rqmnt #:	**Description**
PM-1	Maintain payee information that includes data to support obligation, accounts payable, and disbursement processes.
PM-25	Allow for compliance at the data level, with existing Treasury standards dictating format and length for certain invoice fields.
PM-34	Provide for various forms of payment to be used, i.e., check or electronic funds transfer (e.g., ACH, wire). Support Treasury-specific standards for format of check and EFT payment requests. Provide the capability to capture, store, and process information related to supporting the creation/generation of EFT payments (ACH or wire) in accordance with Treasury standards, including ABA routing number, recipient bank account number, and account type.
PM-35	Allow for consolidation of multiple payments to a single payee, up to the TFM-prescribed limitation in order for the disbursing office to produce one check or EFT and itemize all payments covered by the one check or EFT. Allow for separate checks to a payee in specific instances where needed.
PM-37	Provide the capability to schedule and make payments in various forms (e.g., ACH, SF-1166) as required by an agency's disbursing offices, including physical media (e.g., tape, electronic transfer).
PM-49	Provide on-line access to vendor and payment information.
PM-7	Warehouse and schedule payments in accordance with applicable regulations, for example, OMB Circular A-125, the Cash Management Improvement Act, and travel regulations. Provide the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date in accordance with Treasury standards and the Prompt Payment Act.

Test Step TC-PM.6.4

Verify that an addendum contains details for multiple payments is included in the single EFT transaction. This addendum does not have to be a separate document.

Rqmnt #:	**Description**
PM-1	Maintain payee information that includes data to support obligation, accounts payable, and disbursement processes.
PM-31	Automatically include on each payment relevant identification information (e.g., invoice number, obligating document number, and interest penalty amount and calculations).
PM-34	Provide for various forms of payment to be used, i.e., check or electronic funds transfer (e.g., ACH, wire). Support Treasury-specific standards for format of check and EFT payment requests. Provide the capability to capture, store, and process information related to supporting the creation/generation of EFT payments (ACH or wire) in accordance with Treasury standards, including ABA routing number, recipient bank account number, and account type.
PM-35	Allow for consolidation of multiple payments to a single payee, up to the TFM-prescribed limitation in order for the disbursing office to produce one check or EFT and itemize all payments covered by the one check or EFT. Allow for separate checks to a payee in specific instances where needed.
PM-37	Provide the capability to schedule and make payments in various forms (e.g., ACH, SF-1166) as required by an agency's disbursing offices, including physical media (e.g., tape, electronic transfer).
PM-49	Provide on-line access to vendor and payment information.

Test Step TC-PM.6.5

Confirm payment by Treasury.

Rqmnt #:	**Description**
PM-46	Provide for the comparison of the agency's payment schedule and disbursing office's accomplished payment schedule.
PM-47	Update payment information when confirmation is received from the disbursing office, including the paid schedule number, check numbers or trace numbers, and date, amount of payment, payment method (check or EFT).
PM-55	Automatically liquidate the related liability or the in-transit amount when payment confirmation updates the system.

Test Step TC-PM.7.1

Create Treasury Schedule for payments warehoused for 11/15/99.

Rqmnt #:	**Description**
PM-1	Maintain payee information that includes data to support obligation, accounts payable, and disbursement processes.
PM-10	Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.
PM-12	Record discount terms and automatically determine whether taking the discount is economically justified as defined in the Treasury Financial Manual, Volume I, section 6-8040.
PM-2	Support payments made to third parties that act as an agent for the payee.
PM-28	Automatically identify and select payments to be disbursed in a particular payment cycle based on their due dates. Provide a function for review and certification by an authorized certifying officer.
PM-30	Automatically compute amounts to be disbursed, including discounts, withholdings, interest, or penalties, in accordance with applicable regulations. Generate the appropriate transactions to reflect the above deductions and additions.

PM-31 Automatically include on each payment relevant identification information (e.g., invoice number, obligating document number, and interest penalty amount and calculations).

PM-32 Collect information on discounts taken, discounts lost, and interest penalties to comply with applicable prompt payment reporting requirements.

PM-33 Calculate totals by appropriation symbol for inclusion on the payment schedule, except unidentified appropriations.

PM-34 Provide for various forms of payment to be used, i.e., check or electronic funds transfer (e.g., ACH, wire). Support Treasury-specific standards for format of check and EFT payment requests. Provide the capability to capture, store, and process information related to supporting the creation/generation of EFT payments (ACH or wire) in accordance with Treasury standards, including ABA routing number, recipient bank account number, and account type.

PM-35 Allow for consolidation of multiple payments to a single payee, up to the TFM-prescribed limitation in order for the disbursing office to produce one check or EFT and itemize all payments covered by the one check or EFT. Allow for separate checks to a payee in specific instances where needed.

PM-37 Provide the capability to schedule and make payments in various forms (e.g., ACH, SF-1166) as required by an agency's disbursing offices, including physical media (e.g., tape, electronic transfer).

PM-54 Produce supporting information needed to prepare the prompt payment report in accordance with requirements in OMB Circular A-125.

PM-7 Warehouse and schedule payments in accordance with applicable regulations, for example, OMB Circular A-125, the Cash Management Improvement Act, and travel regulations. Provide the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date in accordance with Treasury standards and the Prompt Payment Act.

Test Step TC-PM.7.3

Vendor reports that the payment was lost. Cancel the payment with Treasury. Prepare to reissue a check.

Rqmnt #: Description

PM-20 Reestablish payables for voided checks or checks or EFTs that have been returned but have not been negotiated, and allow for reversing the accounting transaction leading to the disbursement and reestablishing a payable, as appropriate.

Test Step TC-PM.7.4

Create Treasury Schedule for payments warehoused for 11/24/99 - 11/26/99.

Rqmnt #: Description

CF-28 Generate and post compound U.S. SGL debit and credit entries (at least four pairs) to the U.S. SGL from a single input transaction.

PM-10 Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.

PM-11 Provide the capability of splitting an invoice into multiple payments on the appropriate due dates when items on the invoice have different due dates.

PM-18 Allow changes to payment schedules by authorized staff prior to submission to the disbursing office.

PM-19 Process credit memoranda for returned goods or other adjustments. Apply the credit to the specific obligation that resulted in the credit, reducing the expense attributed to that obligation; If a credit is not fully liquidated by one payment, maintain the balance of the credit for application against a future payment; Create the appropriate notice to the vendor that a credit has been applied to the affected payment.

PM-2 Support payments made to third parties that act as an agent for the payee.

PM-28	Automatically identify and select payments to be disbursed in a particular payment cycle based on their due dates. Provide a function for review and certification by an authorized certifying officer.
PM-29	Allow specific payments selected for disbursement to be excluded from the payment cycle and held for later payment.
PM-30	Automatically compute amounts to be disbursed, including discounts, withholdings, interest, or penalties, in accordance with applicable regulations. Generate the appropriate transactions to reflect the above deductions and additions.
PM-31	Automatically include on each payment relevant identification information (e.g., invoice number, obligating document number, and interest penalty amount and calculations).
PM-32	Collect information on discounts taken, discounts lost, and interest penalties to comply with applicable prompt payment reporting requirements.
PM-33	Calculate totals by appropriation symbol for inclusion on the payment schedule, except unidentified appropriations.
PM-34	Provide for various forms of payment to be used, i.e., check or electronic funds transfer (e.g., ACH, wire). Support Treasury-specific standards for format of check and EFT payment requests. Provide the capability to capture, store, and process information related to supporting the creation/generation of EFT payments (ACH or wire) in accordance with Treasury standards, including ABA routing number, recipient bank account number, and account type.
PM-37	Provide the capability to schedule and make payments in various forms (e.g., ACH, SF-1166) as required by an agency's disbursing offices, including physical media (e.g., tape, electronic transfer).
PM-42	After payments are scheduled and prior to actual disbursement by Treasury, allow for cancellation of an entire payment schedule or a single payment within a payment schedule.
PM-54	Produce supporting information needed to prepare the prompt payment report in accordance with requirements in OMB Circular A-125.
PM-7	Warehouse and schedule payments in accordance with applicable regulations, for example, OMB Circular A-125, the Cash Management Improvement Act, and travel regulations. Provide the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date in accordance with Treasury standards and the Prompt Payment Act.

Test Step TC-PM.8.1

Record receipt of invoice for multiple goods through keyboard entry. One of these goods is for dairy products, which (according to prompt pay) should be paid within 10 days. Good are not yet received.

Rqmnt #:	**Description**
CF-31	Provide the capability to add, modify, and maintain editing and posting rules through systems tables controlled by authorized personnel.
PM-10	Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.
PM-25	Allow for compliance at the data level, with existing Treasury standards dictating format and length for certain invoice fields.
PM-48	Maintain history of every payment by the core financial system, including authorizing document number, payment schedule number, payment date, invoice number, vendor number, vendor name, payment address, appropriation charged, and prompt payment information.
PM-9	Record invoices through keyboard entry by a user and through an electronic interface with vendors in an electronic commerce arrangement.

Test Step TC-PM.8.2

Record the information that the goods are received to trigger the automatic warehousing of payment. If system requires payment to be manually warehoused, ensure payment date is automatically calculated. Do not override the payment schedule date. Allow the date to be calculated based on the invoice and goods acceptance date.

Rqmnt #:	**Description**
PM-10	Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.
PM-48	Maintain history of every payment by the core financial system, including authorizing document number, payment schedule number, payment date, invoice number, vendor number, vendor name, payment address, appropriation charged, and prompt payment information.
PM-7	Warehouse and schedule payments in accordance with applicable regulations, for example, OMB Circular A-125, the Cash Management Improvement Act, and travel regulations. Provide the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date in accordance with Treasury standards and the Prompt Payment Act.
PM-8	Record an accrued liability upon receipt and acceptance of goods and services and properly identify them as capital asset, expense, prepaid expense, or construction.

Test Step TC-PM.8.3

Upon the return of unacceptable goods, access the warehoused payments and cancel the appropriate warehoused payment and voucher (payment hasn't been made). Cancel the appropriate line item on the warehoused payment voucher.

Rqmnt #:	**Description**
PM-10	Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.
PM-18	Allow changes to payment schedules by authorized staff prior to submission to the disbursing office.
PM-20	Reestablish payables for voided checks or checks or EFTs that have been returned but have not been negotiated, and allow for reversing the accounting transaction leading to the disbursement and reestablishing a payable, as appropriate.
PM-42	After payments are scheduled and prior to actual disbursement by Treasury, allow for cancellation of an entire payment schedule or a single payment within a payment schedule.
PM-7	Warehouse and schedule payments in accordance with applicable regulations, for example, OMB Circular A-125, the Cash Management Improvement Act, and travel regulations. Provide the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date in accordance with Treasury standards and the Prompt Payment Act.

Test Step TC-PM.8.4

View payment information to ensure the warehoused payment for returned goods is corrected and the appropriate payment line item is reversed (cancelled).

Rqmnt #:	**Description**
PM-10	Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders. Due date determination should take into account special situations, such as contract provisions specifying nonstandard acceptance periods; laws specifying payment terms for certain commodities, such as meat or dairy products; failure to return a defective invoice in a timely fashion; and others specified in OMB Circular A-125.
PM-42	After payments are scheduled and prior to actual disbursement by Treasury, allow for cancellation of an entire payment schedule or a single payment within a payment schedule.
PM-49	Provide on-line access to vendor and payment information.
PM-7	Warehouse and schedule payments in accordance with applicable regulations, for example, OMB Circular A-125, the Cash Management Improvement Act, and travel regulations. Provide the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date in accordance with Treasury standards and the Prompt Payment Act.

Test Step TC-PM.8.5

Inquire on discounts taken for payments included on the 11/15/99 Treasury Schedule.

Rqmnt #:	**Description**
CF-37	Select items for review based on user-defined criteria by type of transaction. Examples of reasons to select items are payment certification and financial statement audits.
PM-12	Record discount terms and automatically determine whether taking the discount is economically justified as defined in the Treasury Financial Manual, Volume I, section 6-8040.
PM-32	Collect information on discounts taken, discounts lost, and interest penalties to comply with applicable prompt payment reporting requirements.
PM-49	Provide on-line access to vendor and payment information.
PM-54	Produce supporting information needed to prepare the prompt payment report in accordance with requirements in OMB Circular A-125.
PM-7	Warehouse and schedule payments in accordance with applicable regulations, for example, OMB Circular A-125, the Cash Management Improvement Act, and travel regulations. Provide the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date in accordance with Treasury standards and the Prompt Payment Act.
R-1	Allow for the information contained in the system to be queried to present specific detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.
R-2	Present information resulting from system queries formatted to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.
R-3	Provide for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.
R-4	Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.
R-5	Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.
R-6	Provide for easy access to historical files for comparative, analytical, and trend information.

Test Step TC-PM.9.1

Import payroll information from the external payroll system.

Rqmnt #:	Description
CF-42	Provide standard record format(s) for interface of transactions from other systems to the core financial system and subject all transactions from interfacing systems to the core financial system edits, validations, and error correction procedures. Erroneous transactions must be maintained and tracked until either corrected and posted or deleted by an authorized user.
CF-43	Support both batch and real-time on-line data entry and use the same edit and update rules as appropriate for each mode.
PM-39	Process transactions resulting from payments made using other systems, such as payroll. Record disbursements, assets, expenses, obligations, or other accounts as appropriate, but do not schedule a payment through the core financial system if the payment has already been made by the other system.
PM-41	Record payments made by another entity, such as a finance center, on behalf of the agency using agency funds.
R-27	Provide for the ability to accept and process information on accounting events that are provided from a variety of subsidiary systems, as listed within the JFMIP document, “Framework for Federal Financial Management Systems”.

Test Step TC-R.1.1

Produce a report that identifies system users during a specified period of time and the types of function that each has performed.

Rqmnt #:	Description
CF-36	Provide audit trails to identify changes made to system parameters and tables that would affect the processing or reprocessing of any financial transactions.
CF-37	Select items for review based on user-defined criteria by type of transaction. Examples of reasons to select items are payment certification and financial statement audits.
CF-38	Provide audit trails that identify document input, change, approval, and deletions by originator.
CF-45	Support management controls to ensure that transactions are processed in accordance with government and agency-prescribed standards and procedures, the integrity of data in the system is maintained, and access is restricted to authorized users.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.
FD-41	Retain (for audit trail purposes) all system record files along with all amendments.
R-1	Allow for the information contained in the system to be queried to present specific detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.
R-2	Present information resulting from system queries formatted to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.
R-24	Provide system managers with system statistics to determine the functions and operations performed by specific users and reports generated or accessed.
R-3	Provide for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.
R-4	Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.
R-5	Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.
R-6	Provide for easy access to historical files for comparative, analytical, and trend information.
SGL-15	Provide the capability for authorized users to correct out-of-balance conditions discovered during the reconciliation process. Maintain an audit trail of any such corrections.

Test Step TC-R.1.2

Produce an audit trail report that lists all transactions for a specified period and shows the U.S. SGL accounts affected, the transaction type, or other information that would be useful for tracking errors or the results of various operations.

Rqmnt #:	**Description**
CF-18	Use a chart of accounts consistent with the basic numbering structure provided in the U.S. SGL. Any expansion to the numbering system must roll up to the posting accounts provided in the U.S. SGL.
CF-27	Update both budgetary and proprietary accounts based on a single input transaction.
CF-28	Generate and post compound U.S. SGL debit and credit entries (at least four pairs) to the U.S. SGL from a single input transaction.
CF-34	Provide audit trails to trace transactions from source documents, original input, other systems, system-generated transactions, and internal assignment transactions through the system. Provide transaction details to support account balances.
CF-35	Provide audit trails to trace source documents and transactions through successive levels of summarization to the financial statements and the reverse.
CF-37	Select items for review based on user-defined criteria by type of transaction. Examples of reasons to select items are payment certification and financial statement audits.
CF-45	Support management controls to ensure that transactions are processed in accordance with government and agency-prescribed standards and procedures, the integrity of data in the system is maintained, and access is restricted to authorized users.
CM-8	Provide for identifying costs based on the accounting classification structure.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.
FD-41	Retain (for audit trail purposes) all system record files along with all amendments.
R-1	Allow for the information contained in the system to be queried to present specific detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.
R-11	Use financial data that can be traced directly to SGL accounts to produce reports providing financial information, whether used internally or externally.
R-15	Report events and transactions according to the accounting classification structure and within a given accounting period.
R-2	Present information resulting from system queries formatted to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.
R-26	Provide for sufficient audit trails to trace data errors and the result of various operations of the system.
R-3	Provide for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.
R-4	Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.
R-5	Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.
R-6	Provide for easy access to historical files for comparative, analytical, and trend information.
SGL-1	Post transactions to the U.S. SGL in accordance with the transaction definitions established by the core financial system management function.
SGL-15	Provide the capability for authorized users to correct out-of-balance conditions discovered during the reconciliation process. Maintain an audit trail of any such corrections.

Test Step TC-R.2.1

Print an SF 133, Report on Budget Execution and produce an electronic file in the proper format specified by the Treasury Department.

Rqmnt #:	**Description**
CF-39	Post to the current and prior months concurrently until month-end closing; maintain and provide on-line queries and reports on balances separately for the current and prior months. At a minimum, balances must be maintained on-line for both the current and prior months until prior month closing.
CF-40	At year's end, post to the current year by month, as well as to the prior year, regardless of when year-end closing occurs. For example, a user should be able to post to the previous fiscal year, while also posting transactions to the current year. Balances must be maintained and accessible through on-line queries for both the current and prior fiscal years until year-end closing.
CF-5	Provide a program structure with sufficient levels of detail to allow reporting for all categories on which budgetary decisions are made, whether legally binding, as in appropriation limitations, or in the nature of policy guidance, as in Presidential pass-backs, congressional markup tables, or internal agency decisions. The account classification structure must also support additional detail needed to meet both external reporting requirements to OMB and Treasury and be flexible enough to meet agency-specific requirements.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.
FD-7	Record the expiration and cancellation of appropriation authority in accordance with OMB Circular A-34 and the U.S. SGL.
R-14	Provide data in the format required, including electronic formats, to central agency systems used for summary financial reporting (e.g. FACTS, SF224, SF1219, SF1220, SF133, etc.).
R-18	Use the U.S. SGL mandated chart of accounts as the basis for preparing external reports or data transmissions to OMB and Treasury.

Test Step TC-R.2.2

Produce a Federal Agencies Centralized Trial Balance I (FACTSI) report in an electronic file in the format specified by the Treasury Department.

Rqmnt #:	**Description**
CF-39	Post to the current and prior months concurrently until month-end closing; maintain and provide on-line queries and reports on balances separately for the current and prior months. At a minimum, balances must be maintained on-line for both the current and prior months until prior month closing.
CF-40	At year's end, post to the current year by month, as well as to the prior year, regardless of when year-end closing occurs. For example, a user should be able to post to the previous fiscal year, while also posting transactions to the current year. Balances must be maintained and accessible through on-line queries for both the current and prior fiscal years until year-end closing.
CF-5	Provide a program structure with sufficient levels of detail to allow reporting for all categories on which budgetary decisions are made, whether legally binding, as in appropriation limitations, or in the nature of policy guidance, as in Presidential pass-backs, congressional markup tables, or internal agency decisions. The account classification structure must also support additional detail needed to meet both external reporting requirements to OMB and Treasury and be flexible enough to meet agency-specific requirements.
FD-4	Distribute, track, control, and report funds authorized at various funding levels, based on the SGL, accounting classification structure, and cost and project structure.
R-11	Use financial data that can be traced directly to SGL accounts to produce reports providing financial information, whether used internally or externally.
R-14	Provide data in the format required, including electronic formats, to central agency systems used for summary financial reporting (e.g. FACTS, SF224, SF1219, SF1220, SF133, etc.).
R-18	Use the U.S. SGL mandated chart of accounts as the basis for preparing external reports or data transmissions to OMB and Treasury.

R-19 Provide the capability to electronically transmit the following reports to Treasury: SF133, credit reports, year-end closing statements, and quarterly and annual FACTS 1 & FACTS 2 reports.

Test Step TC-RM.1.1

Create a new customer record using the data provided. Record the TIN for the customer in the format prescribed by the Treasury Offset Program.

Rqmnt #:	Description
CF-50	Provide the ability to process intra-governmental transactions and track intra governmental balances related to other Federal agencies.
FD-43	Record various intra-governmental acquisition transactions, such as GSA Personal Property Center, reimbursable orders, and printing from the Government Printing Office (GPO).
PM-3	Maintain information needed to support IRS 1099 and W-2 reporting, including TIN and payee type (e.g., sole proprietorship, partnership, corporation). In cases where a third party acting as agent receives the payment, maintain 1099 information for the principal party rather than the agent. Provide the capability to identify payees who receive 1099s, including 1099Cs.
PM-41	Record payments made by another entity, such as a finance center, on behalf of the agency using agency funds.
RM-1	Support the calculation, generation, and posting of customer bills based upon billing source, event and/or time period, and type of claim in accordance with agency program requirements. Bases used for billing may include: -percentage of reimbursable obligations, accrued expenditures, or costs, using data recorded by the cost accumulation function; -fee schedules for goods or services provided; -duplicate payments; -erroneous payments; and -payment schedules or other agreements with other entities
RM-11	Maintain detailed information by account (e.g., individual, employee, private sector organization, state or local government, or other federal agency) sufficient to provide audit trails and to support billing and research activities.
RM-12	Maintain accounts for reimbursable orders and identify government and non-government accounts.
RM-15	Maintain data on individual receivables and referenced transactions supporting the receivable.
RM-2	Record the establishment of receivables along with the corresponding revenues, expenditure reductions, or other offsets.
RM-20	Maintain data for receivables referred to other federal agencies and/or outside organizations for collections.
RM-24	Provide information to allow either manual or automated reporting of delinquent accounts to commercial credit bureaus and referral to collection agencies or other appropriate governmental organizations.
RM-25	Maintain information needed to support IRS 1099Cs in the amounts of debts forgiven.
RM-33	Provide the ability to uniquely record, classify, and report the status of reimbursable funds received and used, by customer and agreement in addition to the standard account structure.
RM-41	Allow for offset of funds due to delinquent indebtedness through administrative offset, federal employee salary offset, and income tax refund offset.
RM-43	Provide ability to capture TIN data for the debtor and report overdue receivables with associated TIN data to Treasury for possible offset.
RM-5	Support billings and collections between Federal agencies through the use of electronic systems, including recording collections and payments between agencies, with supporting documentation.

Test Step TC-RM.1.2

Create customer records using the data provided.

Rqmnt #:	Description
FD-43	Record various intra-governmental acquisition transactions, such as GSA Personal Property Center, reimbursable orders, and printing from the Government Printing Office (GPO).

PM-3	Maintain information needed to support IRS 1099 and W-2 reporting, including TIN and payee type (e.g., sole proprietorship, partnership, corporation). In cases where a third party acting as agent receives the payment, maintain 1099 information for the principal party rather than the agent. Provide the capability to identify payees who receive 1099s, including 1099Cs.
RM-11	Maintain detailed information by account (e.g., individual, employee, private sector organization, state or local government, or other federal agency) sufficient to provide audit trails and to support billing and research activities.
RM-12	Maintain accounts for reimbursable orders and identify government and non-government accounts.
RM-15	Maintain data on individual receivables and referenced transactions supporting the receivable.
RM-20	Maintain data for receivables referred to other federal agencies and/or outside organizations for collections.
RM-24	Provide information to allow either manual or automated reporting of delinquent accounts to commercial credit bureaus and referral to collection agencies or other appropriate governmental organizations.
RM-25	Maintain information needed to support IRS 1099Cs in the amounts of debts forgiven.
RM-41	Allow for offset of funds due to delinquent indebtedness through administrative offset, federal employee salary offset, and income tax refund offset.
RM-43	Provide ability to capture TIN data for the debtor and report overdue receivables with associated TIN data to Treasury for possible offset.

Test Step TC-RM.1.3

Create a new customer record (non-governmental customer).

Rqmnt #:	**Description**
RM-11	Maintain detailed information by account (e.g., individual, employee, private sector organization, state or local government, or other federal agency) sufficient to provide audit trails and to support billing and research activities.
RM-12	Maintain accounts for reimbursable orders and identify government and non-government accounts.
RM-15	Maintain data on individual receivables and referenced transactions supporting the receivable.

Test Step TC-RM.1.4

Post the following reimbursements earned/accounts receivables as directed in the supplied data and bill through OPAC.

Rqmnt #:	**Description**
CF-50	Provide the ability to process intra-governmental transactions and track intra governmental balances related to other Federal agencies.
RM-11	Maintain detailed information by account (e.g., individual, employee, private sector organization, state or local government, or other federal agency) sufficient to provide audit trails and to support billing and research activities.
RM-12	Maintain accounts for reimbursable orders and identify government and non-government accounts.
RM-13	Update each account when billing documents are generated and collections are received.
RM-15	Maintain data on individual receivables and referenced transactions supporting the receivable.
RM-33	Provide the ability to uniquely record, classify, and report the status of reimbursable funds received and used, by customer and agreement in addition to the standard account structure.
RM-5	Support billings and collections between Federal agencies through the use of electronic systems, including recording collections and payments between agencies, with supporting documentation.

Test Step TC-RM.10.1

Generate an aging report which identifies all outstanding accounts receivable.

Rqmnt #:	**Description**
CF-50	Provide the ability to process intra-governmental transactions and track intra governmental balances related to other Federal agencies.
RM-17	Provide information, on a summary basis and on individual receivables, on the age of receivables to allow for management and prioritization of collection activities.
RM-19	Identify and report receivables that meet predetermined criteria for bad debt provisions or write-off.
RM-22	Produce dunning (collection) letters for overdue receivables in accordance with Treasury requirements and existing legislation.
RM-33	Provide the ability to uniquely record, classify, and report the status of reimbursable funds received and used, by customer and agreement in addition to the standard account structure.

Test Step TC-RM.10.2

Produce a report of all cash collections not associated with accounts receivable.

Rqmnt #:	**Description**
CF-37	Select items for review based on user-defined criteria by type of transaction. Examples of reasons to select items are payment certification and financial statement audits.
R-1	Allow for the information contained in the system to be queried to present specific detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.
R-2	Present information resulting from system queries formatted to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.
R-3	Provide for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.
R-4	Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.
R-5	Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.
R-6	Provide for easy access to historical files for comparative, analytical, and trend information.
RM-16	Provide on-line query capability to receivable and account information.

Test Step TC-RM.10.3

Produce dunning letters for all delinquent accounts as of today.

Rqmnt #:	**Description**
RM-22	Produce dunning (collection) letters for overdue receivables in accordance with Treasury requirements and existing legislation.
RM-23	Provide authorized users with the ability to customize the dunning process parameters and dunning letter text.

Test Step TC-RM.10.4

Create a 1099-C for the total written off for the bill specified in the test data.

Rqmnt #:	**Description**
PM-3	Maintain information needed to support IRS 1099 and W-2 reporting, including TIN and payee type (e.g., sole proprietorship, partnership, corporation). In cases where a third party acting as agent receives the payment, maintain 1099 information for the principal party rather than the agent. Provide the capability to identify payees who receive 1099s, including 1099Cs.
PM-51	Produce IRS 1099s in IRS acceptable form (hard copy or magnetic tape).
R-14	Provide data in the format required, including electronic formats, to central agency systems used for summary financial reporting (e.g. FACTS, SF224, SF1219, SF1220, SF133, etc.).
RM-11	Maintain detailed information by account (e.g., individual, employee, private sector organization, state or local government, or other federal agency) sufficient to provide audit trails and to support billing and research activities.
RM-15	Maintain data on individual receivables and referenced transactions supporting the receivable.
RM-25	Maintain information needed to support IRS 1099Cs in the amounts of debts forgiven.

Test Step TC-RM.11.1

Re-establish a receivable when a check is returned due to insufficient funds. Assess administrative fee for returned check. Query accounts receivable to ensure the bill has been re-established.

Rqmnt #:	**Description**
CF-37	Select items for review based on user-defined criteria by type of transaction. Examples of reasons to select items are payment certification and financial statement audits.
R-1	Allow for the information contained in the system to be queried to present specific detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.
R-2	Present information resulting from system queries formatted to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.
R-3	Provide for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.
R-4	Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.
R-5	Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.
R-6	Provide for easy access to historical files for comparative, analytical, and trend information.
RM-1	Support the calculation, generation, and posting of customer bills based upon billing source, event and/or time period, and type of claim in accordance with agency program requirements. Bases used for billing may include: -percentage of reimbursable obligations, accrued expenditures, or costs, using data recorded by the cost accumulation function; -fee schedules for goods or services provided; -duplicate payments; -erroneous payments; and -payment schedules or other agreements with other entities
RM-16	Provide on-line query capability to receivable and account information.
RM-18	Provide automatic calculation and assessment of interest, administrative charges, and penalty charges on overdue receivables. Allow for the waiver of these charges with appropriate authority.
RM-2	Record the establishment of receivables along with the corresponding revenues, expenditure reductions, or other offsets.

RM-29 Update receivable balances document by document, classifying and posting against principal, interest, fees, etc., as required by OMB Circular A-129.

RM-31 Provide for reestablishment of a receivable for checks returned due to insufficient funds.

RM-6 Allow transactions related to manually prepared bills to be entered by authorized personnel.

RM-7 Record adjustments to bills and post to customer accounts.

Test Step TC-RM.12.1

Confirm deposits for the following collection.

Rqmnt #: **Description**

RM-39 Record deposits and related debit vouchers for reconciliation to deposit confirmation information provided by Treasury or the banking system.

Test Step TC-RM.13.1

Mark account to be referred to Treasury for offset.

Rqmnt #: **Description**

RM-20 Maintain data for receivables referred to other federal agencies and/or outside organizations for collections.

RM-24 Provide information to allow either manual or automated reporting of delinquent accounts to commercial credit bureaus and referral to collection agencies or other appropriate governmental organizations.

RM-41 Allow for offset of funds due to delinquent indebtedness through administrative offset, federal employee salary offset, and income tax refund offset.

RM-43 Provide ability to capture TIN data for the debtor and report overdue receivables with associated TIN data to Treasury for possible offset.

RM-44 Comply with requirements of the IRS's Tax Refund Offset Program and Treasury Offset Program.

Test Step TC-RM.13.2

Record collection of proceeds from customer account offset by Treasury and the payment of associated fees to Treasury.

Rqmnt #: **Description**

RM-11 Maintain detailed information by account (e.g., individual, employee, private sector organization, state or local government, or other federal agency) sufficient to provide audit trails and to support billing and research activities.

RM-13 Update each account when billing documents are generated and collections are received.

RM-15 Maintain data on individual receivables and referenced transactions supporting the receivable.

RM-20 Maintain data for receivables referred to other federal agencies and/or outside organizations for collections.

RM-24 Provide information to allow either manual or automated reporting of delinquent accounts to commercial credit bureaus and referral to collection agencies or other appropriate governmental organizations.

RM-27 Match receipts to the appropriate receivables and update system balances.

RM-29 Update receivable balances document by document, classifying and posting against principal, interest, fees, etc., as required by OMB Circular A-129.

RM-37 Record complete and partial receipts according to the Debt Collection Act of 1982 and other applicable regulations.

RM-41 Allow for offset of funds due to delinquent indebtedness through administrative offset, federal employee salary offset, and income tax refund offset.

RM-44	Comply with requirements of the IRS's Tax Refund Offset Program and Treasury Offset Program.
RM-7	Record adjustments to bills and post to customer accounts.
SGL-12	Provide the capability to process, track, and control prior fiscal year adjustment transactions.

Test Step TC-RM.2.1

Modify customer type for existing customer from government to non-government.

Rqmnt #:	**Description**
RM-12	Maintain accounts for reimbursable orders and identify government and non-government accounts.
RM-14	Allow authorized personnel to add, modify, or delete non-financial account data.

Test Step TC-RM.2.2

Process a reimbursement earned/accounts receivable and bill manually. Enter balances for existing customer based on a manually prepared bill generated in a later test step.

Rqmnt #:	**Description**
CF-50	Provide the ability to process intra-governmental transactions and track intra governmental balances related to other Federal agencies.
RM-1	Support the calculation, generation, and posting of customer bills based upon billing source, event and/or time period, and type of claim in accordance with agency program requirements. Bases used for billing may include: -percentage of reimbursable obligations, accrued expenditures, or costs, using data recorded by the cost accumulation function; -fee schedules for goods or services provided; -duplicate payments; -erroneous payments; and -payment schedules or other agreements with other entities
RM-12	Maintain accounts for reimbursable orders and identify government and non-government accounts.
RM-13	Update each account when billing documents are generated and collections are received.
RM-2	Record the establishment of receivables along with the corresponding revenues, expenditure reductions, or other offsets.
RM-33	Provide the ability to uniquely record, classify, and report the status of reimbursable funds received and used, by customer and agreement in addition to the standard account structure.
RM-4	Print bills, accommodating the generation of standard forms, such as SF-1080s or SF-1081s, and turnaround documents to be used as a remittance advice. Allow customized text in generated billing documents.
RM-6	Allow transactions related to manually prepared bills to be entered by authorized personnel.

Test Step TC-RM.2.3

Perform a system query to verify customer billings and balances for reimbursable agreements.

Rqmnt #:	**Description**
CF-37	Select items for review based on user-defined criteria by type of transaction. Examples of reasons to select items are payment certification and financial statement audits.
FD-25	Adjust available fund balances as reimbursable orders are accepted. In the case of reimbursable orders from the public, an advance must also be received before additional funding authority is recorded.
FD-26	Check available funds for commitments and obligations incurred in support of reimbursable agreements.

R-1	Allow for the information contained in the system to be queried to present specific detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.
R-2	Present information resulting from system queries formatted to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.
R-3	Provide for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.
R-4	Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.
R-5	Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.
R-6	Provide for easy access to historical files for comparative, analytical, and trend information.
RM-33	Provide the ability to uniquely record, classify, and report the status of reimbursable funds received and used, by customer and agreement in addition to the standard account structure.

Test Step TC-RM.3.1

Earn income on a Reimbursable Order and bill through OPAC.

Rqmnt #:	**Description**
CF-50	Provide the ability to process intra-governmental transactions and track intra governmental balances related to other Federal agencies.
FD-25	Adjust available fund balances as reimbursable orders are accepted. In the case of reimbursable orders from the public, an advance must also be received before additional funding authority is recorded.
FD-26	Check available funds for commitments and obligations incurred in support of reimbursable agreements.
RM-12	Maintain accounts for reimbursable orders and identify government and non-government accounts.
RM-13	Update each account when billing documents are generated and collections are received.
RM-33	Provide the ability to uniquely record, classify, and report the status of reimbursable funds received and used, by customer and agreement in addition to the standard account structure.
RM-5	Support billings and collections between Federal agencies through the use of electronic systems, including recording collections and payments between agencies, with supporting documentation.

Test Step TC-RM.3.2

Record a new receivable for an existing non-government customer.

Rqmnt #:	**Description**
RM-1	Support the calculation, generation, and posting of customer bills based upon billing source, event and/or time period, and type of claim in accordance with agency program requirements. Bases used for billing may include: -percentage of reimbursable obligations, accrued expenditures, or costs, using data recorded by the cost accumulation function; -fee schedules for goods or services provided; -duplicate payments; -erroneous payments; and -payment schedules or other agreements with other entities
RM-2	Record the establishment of receivables along with the corresponding revenues, expenditure reductions, or other offsets.

Test Step TC-RM.3.3

Enter a lease receivable for a non-governmental customer. Payments to be billed on a recurring basis. Only earned revenue recognized with each billing.

Rqmnt #:	**Description**
RM-1	Support the calculation, generation, and posting of customer bills based upon billing source, event and/or time period, and type of claim in accordance with agency program requirements. Bases used for billing may include: -percentage of reimbursable obligations, accrued expenditures, or costs, using data recorded by the cost accumulation function; -fee schedules for goods or services provided; -duplicate payments; -erroneous payments; and -payment schedules or other agreements with other entities
RM-11	Maintain detailed information by account (e.g., individual, employee, private sector organization, state or local government, or other federal agency) sufficient to provide audit trails and to support billing and research activities.
RM-15	Maintain data on individual receivables and referenced transactions supporting the receivable.
RM-2	Record the establishment of receivables along with the corresponding revenues, expenditure reductions, or other offsets.
RM-3	Support the establishment and tracking of receivables to be paid under installment plans, including plans for which payments have been rescheduled.

Test Step TC-RM.3.4

Record multiple reimbursement earned/accounts receivables for the same customer and bill through OPAC.

Rqmnt #:	**Description**
CF-50	Provide the ability to process intra-governmental transactions and track intra governmental balances related to other Federal agencies.
RM-1	Support the calculation, generation, and posting of customer bills based upon billing source, event and/or time period, and type of claim in accordance with agency program requirements. Bases used for billing may include: -percentage of reimbursable obligations, accrued expenditures, or costs, using data recorded by the cost accumulation function; -fee schedules for goods or services provided; -duplicate payments; -erroneous payments; and -payment schedules or other agreements with other entities
RM-12	Maintain accounts for reimbursable orders and identify government and non-government accounts.
RM-13	Update each account when billing documents are generated and collections are received.
RM-2	Record the establishment of receivables along with the corresponding revenues, expenditure reductions, or other offsets.
RM-33	Provide the ability to uniquely record, classify, and report the status of reimbursable funds received and used, by customer and agreement in addition to the standard account structure.
RM-5	Support billings and collections between Federal agencies through the use of electronic systems, including recording collections and payments between agencies, with supporting documentation.

Test Step TC-RM.4.1

Record the assessment of penalties against a receivable.

Rqmnt #: **Description**

RM-7	Record adjustments to bills and post to customer accounts.

Test Step TC-RM.4.2

Adjust customer accounts and system balances based on increase in penalty assessed.

Rqmnt #:	**Description**
RM-29	Update receivable balances document by document, classifying and posting against principal, interest, fees, etc., as required by OMB Circular A-129.
RM-7	Record adjustments to bills and post to customer accounts.

Test Step TC-RM.4.3

Post an advance payment collected from a customer through OPAC.

Rqmnt #:	**Description**
CF-50	Provide the ability to process intra-governmental transactions and track intra governmental balances related to other Federal agencies.
CM-2	Reduce asset balances, such as inventories and prepaid expenses, as the assets are used and expensed.
RM-33	Provide the ability to uniquely record, classify, and report the status of reimbursable funds received and used, by customer and agreement in addition to the standard account structure.
RM-38	Record revenues, expenditure reductions, or other appropriate offsets associated with collections for which no receivable was previously established.
RM-5	Support billings and collections between Federal agencies through the use of electronic systems, including recording collections and payments between agencies, with supporting documentation.
RM-7	Record adjustments to bills and post to customer accounts.

Test Step TC-RM.4.4

Adjust an advance payment.

Rqmnt #:	**Description**
CF-50	Provide the ability to process intra-governmental transactions and track intra governmental balances related to other Federal agencies.
RM-33	Provide the ability to uniquely record, classify, and report the status of reimbursable funds received and used, by customer and agreement in addition to the standard account structure.
RM-38	Record revenues, expenditure reductions, or other appropriate offsets associated with collections for which no receivable was previously established.

Test Step TC-RM.4.5

Query the system for the history of accounts receivable transactions by customer for the current fiscal year and produce report.

Rqmnt #:	**Description**
CF-37	Select items for review based on user-defined criteria by type of transaction. Examples of reasons to select items are payment certification and financial statement audits.

CF-50	Provide the ability to process intra-governmental transactions and track intra governmental balances related to other Federal agencies.
R-1	Allow for the information contained in the system to be queried to present specific detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.
R-2	Present information resulting from system queries formatted to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.
R-3	Provide for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.
R-4	Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.
R-5	Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.
R-6	Provide for easy access to historical files for comparative, analytical, and trend information.
RM-11	Maintain detailed information by account (e.g., individual, employee, private sector organization, state or local government, or other federal agency) sufficient to provide audit trails and to support billing and research activities.
RM-12	Maintain accounts for reimbursable orders and identify government and non-government accounts.
RM-15	Maintain data on individual receivables and referenced transactions supporting the receivable.
RM-16	Provide on-line query capability to receivable and account information.
RM-26	Maintain a history of billings and receipts for each receivable and account in accordance with agency requirements.
RM-33	Provide the ability to uniquely record, classify, and report the status of reimbursable funds received and used, by customer and agreement in addition to the standard account structure.

Test Step TC-RM.4.6

Record earned revenue for services provided and a partial reduction of the advance.

Rqmnt #:	**Description**
CF-50	Provide the ability to process intra-governmental transactions and track intra governmental balances related to other Federal agencies.
RM-33	Provide the ability to uniquely record, classify, and report the status of reimbursable funds received and used, by customer and agreement in addition to the standard account structure.

Test Step TC-RM.5.1

Establish reimbursements earned/accounts receivables based on billing records from an interface file and query receivables to display all interfaced bills. Bill through OPAC.

Rqmnt #:	**Description**
CF-37	Select items for review based on user-defined criteria by type of transaction. Examples of reasons to select items are payment certification and financial statement audits.
CF-50	Provide the ability to process intra-governmental transactions and track intra governmental balances related to other Federal agencies.
R-1	Allow for the information contained in the system to be queried to present specific detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.
R-2	Present information resulting from system queries formatted to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.
R-27	Provide for the ability to accept and process information on accounting events that are provided from a variety of subsidiary systems, as listed within the JFMIP document, “Framework for Federal Financial Management Systems”.

R-3 Provide for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.

R-4 Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.

R-5 Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.

R-6 Provide for easy access to historical files for comparative, analytical, and trend information.

RM-1 Support the calculation, generation, and posting of customer bills based upon billing source, event and/or time period, and type of claim in accordance with agency program requirements. Bases used for billing may include:
-percentage of reimbursable obligations, accrued expenditures, or costs, using data recorded by the cost accumulation function;
-fee schedules for goods or services provided;
-duplicate payments;
-erroneous payments; and
-payment schedules or other agreements with other entities

RM-10 Accept transactions that generate receivables from other systems in a standard format for entry into the core financial system.

RM-13 Update each account when billing documents are generated and collections are received.

RM-2 Record the establishment of receivables along with the corresponding revenues, expenditure reductions, or other offsets.

RM-33 Provide the ability to uniquely record, classify, and report the status of reimbursable funds received and used, by customer and agreement in addition to the standard account structure.

RM-5 Support billings and collections between Federal agencies through the use of electronic systems, including recording collections and payments between agencies, with supporting documentation.

Test Step TC-RM.6.1

Add customized text to an existing bill and generate bill for mailing.

Rqmnt #: **Description**

CF-50 Provide the ability to process intra-governmental transactions and track intra governmental balances related to other Federal agencies.

RM-33 Provide the ability to uniquely record, classify, and report the status of reimbursable funds received and used, by customer and agreement in addition to the standard account structure.

RM-4 Print bills, accommodating the generation of standard forms, such as SF-1080s or SF-1081s, and turnaround documents to be used as a remittance advice. Allow customized text in generated billing documents.

Test Step TC-RM.6.2

Download billing transactions for interface to the OPAC system.

Rqmnt #: **Description**

CF-50 Provide the ability to process intra-governmental transactions and track intra governmental balances related to other Federal agencies.

R-11 Use financial data that can be traced directly to SGL accounts to produce reports providing financial information, whether used internally or externally.

R-4 Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.

R-5 Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.

RM-13 Update each account when billing documents are generated and collections are received.

RM-33 Provide the ability to uniquely record, classify, and report the status of reimbursable funds received and used, by customer and agreement in addition to the standard account structure.

RM-5 Support billings and collections between Federal agencies through the use of electronic systems, including recording collections and payments between agencies, with supporting documentation.

Test Step TC-RM.6.3

An audit revealed we overpaid a refund to a customer. Generate a bill for the overpayment.

Rqmnt #: **Description**

RM-1 Support the calculation, generation, and posting of customer bills based upon billing source, event and/or time period, and type of claim in accordance with agency program requirements. Bases used for billing may include:
-percentage of reimbursable obligations, accrued expenditures, or costs, using data recorded by the cost accumulation function;
-fee schedules for goods or services provided;
-duplicate payments;
-erroneous payments; and
-payment schedules or other agreements with other entities

RM-13 Update each account when billing documents are generated and collections are received.

RM-2 Record the establishment of receivables along with the corresponding revenues, expenditure reductions, or other offsets.

RM-4 Print bills, accommodating the generation of standard forms, such as SF-1080s or SF-1081s, and turnaround documents to be used as a remittance advice. Allow customized text in generated billing documents.

RM-7 Record adjustments to bills and post to customer accounts.

RM-8 Date the bills with the system generated date or with the date supplied by an authorized user.

Test Step TC-RM.7.1

Record administrative fee for claim specified in the supplied data.

Rqmnt #: **Description**

RM-1 Support the calculation, generation, and posting of customer bills based upon billing source, event and/or time period, and type of claim in accordance with agency program requirements. Bases used for billing may include:
-percentage of reimbursable obligations, accrued expenditures, or costs, using data recorded by the cost accumulation function;
-fee schedules for goods or services provided;
-duplicate payments;
-erroneous payments; and
-payment schedules or other agreements with other entities

RM-29 Update receivable balances document by document, classifying and posting against principal, interest, fees, etc., as required by OMB Circular A-129.

RM-3 Support the establishment and tracking of receivables to be paid under installment plans, including plans for which payments have been rescheduled.

RM-7 Record adjustments to bills and post to customer accounts.

Test Step TC-RM.7.2

Develop payment schedule to pay off claim in TC-RM.7.1 over 10 months. Amortize the principal plus administrative fees equally. This case will require reversal of the original account receivable and establishment of the new account receivable.

Rqmnt #: **Description**

RM-22	Produce dunning (collection) letters for overdue receivables in accordance with Treasury requirements and existing legislation.
RM-29	Update receivable balances document by document, classifying and posting against principal, interest, fees, etc., as required by OMB Circular A-129.
RM-3	Support the establishment and tracking of receivables to be paid under installment plans, including plans for which payments have been rescheduled.

Test Step TC-RM.8.1

Record collections from customers on account and update system balances.

Rqmnt #:	**Description**
CF-50	Provide the ability to process intra-governmental transactions and track intra governmental balances related to other Federal agencies.
RM-13	Update each account when billing documents are generated and collections are received.
RM-27	Match receipts to the appropriate receivables and update system balances.
RM-29	Update receivable balances document by document, classifying and posting against principal, interest, fees, etc., as required by OMB Circular A-129.
RM-33	Provide the ability to uniquely record, classify, and report the status of reimbursable funds received and used, by customer and agreement in addition to the standard account structure.
RM-37	Record complete and partial receipts according to the Debt Collection Act of 1982 and other applicable regulations.
RM-40	Provide for the processing of cash or credit card receipts against outstanding receivables.

Test Step TC-RM.8.2

Apply receipt of payments on multiple receivables for the same customer and then query accounts receivable subsidiary to ensure that accounts were properly posted.

Rqmnt #:	**Description**
CF-37	Select items for review based on user-defined criteria by type of transaction. Examples of reasons to select items are payment certification and financial statement audits.
CF-50	Provide the ability to process intra-governmental transactions and track intra governmental balances related to other Federal agencies.
R-1	Allow for the information contained in the system to be queried to present specific detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.
R-2	Present information resulting from system queries formatted to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.
R-3	Provide for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.
R-4	Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.
R-5	Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.
R-6	Provide for easy access to historical files for comparative, analytical, and trend information.
RM-13	Update each account when billing documents are generated and collections are received.
RM-16	Provide on-line query capability to receivable and account information.
RM-27	Match receipts to the appropriate receivables and update system balances.
RM-28	Provide the ability to apply receipts to more than one receivable.

RM-29	Update receivable balances document by document, classifying and posting against principal, interest, fees, etc., as required by OMB Circular A-129.
RM-33	Provide the ability to uniquely record, classify, and report the status of reimbursable funds received and used, by customer and agreement in addition to the standard account structure.
RM-37	Record complete and partial receipts according to the Debt Collection Act of 1982 and other applicable regulations.
RM-40	Provide for the processing of cash or credit card receipts against outstanding receivables.

Test Step TC-RM.8.4

Record cash receipts without prior receivables and track them in the system. Query the system to ensure cash received has been recorded.

Rqmnt #:	**Description**
CF-37	Select items for review based on user-defined criteria by type of transaction. Examples of reasons to select items are payment certification and financial statement audits.
R-1	Allow for the information contained in the system to be queried to present specific detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.
R-2	Present information resulting from system queries formatted to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.
R-3	Provide for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.
R-4	Allow users to design reports and extract files for their specific requirements, and to perform table look-ups and expansion of codes when needed to clarify the information contained within the reports.
R-5	Facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.
R-6	Provide for easy access to historical files for comparative, analytical, and trend information.
RM-16	Provide on-line query capability to receivable and account information.
RM-38	Record revenues, expenditure reductions, or other appropriate offsets associated with collections for which no receivable was previously established.
RM-40	Provide for the processing of cash or credit card receipts against outstanding receivables.

Test Step TC-RM.9.1

Reverse administrative charges.

Rqmnt #:	**Description**
PM-3	Maintain information needed to support IRS 1099 and W-2 reporting, including TIN and payee type (e.g., sole proprietorship, partnership, corporation). In cases where a third party acting as agent receives the payment, maintain 1099 information for the principal party rather than the agent. Provide the capability to identify payees who receive 1099s, including 1099Cs.
RM-18	Provide automatic calculation and assessment of interest, administrative charges, and penalty charges on overdue receivables. Allow for the waiver of these charges with appropriate authority.
RM-21	Record the write-off of delinquent or un-collectible receivables (including interest, penalties, and administrative charges), and maintain data to monitor closed accounts.
RM-25	Maintain information needed to support IRS 1099Cs in the amounts of debts forgiven.
RM-27	Match receipts to the appropriate receivables and update system balances.
RM-29	Update receivable balances document by document, classifying and posting against principal, interest, fees, etc., as required by OMB Circular A-129.
RM-30	Identify receivables that have been reduced by some means other than cash collections, such as waivers or write-offs.

RM-7	Record adjustments to bills and post to customer accounts.

Test Step TC-RM.9.2

Record, apply, and deposit payment of penalty charges and principal to receivables.

Rqmnt #:	**Description**
RM-13	Update each account when billing documents are generated and collections are received.
RM-29	Update receivable balances document by document, classifying and posting against principal, interest, fees, etc., as required by OMB Circular A-129.
RM-37	Record complete and partial receipts according to the Debt Collection Act of 1982 and other applicable regulations.
RM-40	Provide for the processing of cash or credit card receipts against outstanding receivables.
RM-7	Record adjustments to bills and post to customer accounts.

Test Step TC-RM.9.3

Write off the entire claim for the receivable for the lease payments and produce a report of claims that have been fully or partially written off.

Rqmnt #:	**Description**
PM-3	Maintain information needed to support IRS 1099 and W-2 reporting, including TIN and payee type (e.g., sole proprietorship, partnership, corporation). In cases where a third party acting as agent receives the payment, maintain 1099 information for the principal party rather than the agent. Provide the capability to identify payees who receive 1099s, including 1099Cs.
RM-13	Update each account when billing documents are generated and collections are received.
RM-18	Provide automatic calculation and assessment of interest, administrative charges, and penalty charges on overdue receivables. Allow for the waiver of these charges with appropriate authority.
RM-19	Identify and report receivables that meet predetermined criteria for bad debt provisions or write-off.
RM-21	Record the write-off of delinquent or un-collectible receivables (including interest, penalties, and administrative charges), and maintain data to monitor closed accounts.
RM-25	Maintain information needed to support IRS 1099Cs in the amounts of debts forgiven.
RM-29	Update receivable balances document by document, classifying and posting against principal, interest, fees, etc., as required by OMB Circular A-129.
RM-30	Identify receivables that have been reduced by some means other than cash collections, such as waivers or write-offs.

Test Step TC-SGL.1.1

Close a month and generate a trial balance.

Rqmnt #:	**Description**
CF-18	Use a chart of accounts consistent with the basic numbering structure provided in the U.S. SGL. Any expansion to the numbering system must roll up to the posting accounts provided in the U.S. SGL.
CF-24	Provide the capability to create additional sub-accounts to the U.S. SGL for agency specific tracking and control. These sub-accounts will summarize to the U.S. SGL accounts.
SGL-3	Provide for automated month- and year-end closing of SGL accounts and rollover of the SGL account balances. (Note: that this includes sub accounts). Allow selected transactions, i.e., adjustments, to be processed.

Test Step TC-SGL.1.2

Prepare a year-end pre-closing trial balance.

Rqmnt #:	Description
CF-18	Use a chart of accounts consistent with the basic numbering structure provided in the U.S. SGL. Any expansion to the numbering system must roll up to the posting accounts provided in the U.S. SGL.
CF-24	Provide the capability to create additional sub-accounts to the U.S. SGL for agency specific tracking and control. These sub-accounts will summarize to the U.S. SGL accounts.
CF-29	Process system-generated transactions, such as automated accruals, closing entries, cost assignment transactions, recurring payments, and transactions that generate other transactions in those cases where a single transaction is not sufficient.
CF-40	At year's end, post to the current year by month, as well as to the prior year, regardless of when year-end closing occurs. For example, a user should be able to post to the previous fiscal year, while also posting transactions to the current year. Balances must be maintained and accessible through on-line queries for both the current and prior fiscal years until year-end closing.
SGL-10	Support multiple pre-final closings to accommodate incremental adjustments and closing.
SGL-4	Provide the capability for multiple preliminary year-end closings before final year-end closing, while maintaining the capability to post current period data. Posting of current period data will not be affected by this process.
SGL-9	Prepare trial balances and other supporting information needed for external reports and financial statements, including consolidated statements.

Test Step TC-SGL.1.3

Prepare a year-end close and roll appropriate balances forward to new year.

Rqmnt #:	Description
CF-18	Use a chart of accounts consistent with the basic numbering structure provided in the U.S. SGL. Any expansion to the numbering system must roll up to the posting accounts provided in the U.S. SGL.
CF-24	Provide the capability to create additional sub-accounts to the U.S. SGL for agency specific tracking and control. These sub-accounts will summarize to the U.S. SGL accounts.
CF-29	Process system-generated transactions, such as automated accruals, closing entries, cost assignment transactions, recurring payments, and transactions that generate other transactions in those cases where a single transaction is not sufficient.
CF-40	At year's end, post to the current year by month, as well as to the prior year, regardless of when year-end closing occurs. For example, a user should be able to post to the previous fiscal year, while also posting transactions to the current year. Balances must be maintained and accessible through on-line queries for both the current and prior fiscal years until year-end closing.
FD-7	Record the expiration and cancellation of appropriation authority in accordance with OMB Circular A-34 and the U.S. SGL.
SGL-11	Provide for a year-end rollover of appropriate system tables into the new fiscal year, under the control of an authorized system administrator.
SGL-3	Provide for automated month- and year-end closing of SGL accounts and rollover of the SGL account balances. (Note: that this includes sub accounts). Allow selected transactions, i.e., adjustments, to be processed.
SGL-4	Provide the capability for multiple preliminary year-end closings before final year-end closing, while maintaining the capability to post current period data. Posting of current period data will not be affected by this process.
SGL-7	Selectively generate required transactions as needed by the year-end closing procedures.